AGGREGRATED INFORMATION FOR FREE STATE
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 201

Part1: Operating Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Operating Revenue and Expenditure										
Operating Revenue	17 162 171	4 829 145	28.1%	3 919 785	22.8%	8 748 930	51.0%	3 763 490	46.6%	4.2%
Property rates	2 352 098	651 544	27.7%	686 362	29.2%	1 337 906	56.9%	513 410	45.7%	33.7%
Property rates - penalties and collection charges	-	14 707	-	1	-	14 709	-	12	-	(89.7%)
Service charges - electricity revenue	4 911 781	1 359 593	27.7%	1 099 656	22.4%	2 459 249	50.1%	926 715	39.3%	18.7%
Service charges - water revenue	2 302 368	538 523	23.4%	522 629	22.7%	1 061 153	46.1%	493 687	39.6%	5.9%
Service charges - sanitation revenue	825 035	206 205	25.0%	249 667	30.3%	455 872	55.3%	212 129	48.5%	17.7%
Service charges - refuse revenue	561 802	140 668	25.0%	165 584	29.5%	306 252	54.5%	134 609	47.7%	23.0%
Service charges - other	-	5 150	-	3 980	-	9 131	-	1 480	559.6%	168.9%
Rental of facilities and equipment	75 116	34 337	45.7%	18 591	24.7%	52 928	70.5%	18 388	36.1%	1.1%
Interest earned - external investments	62 739	11 012	17.6%	11 767	18.8%	22 779	36.3%	12 426	42.5%	(5.3%)
Interest earned - outstanding debtors	721 743	162 129	22.5%	204 769	28.4%	366 898	50.8%	197 249	51.4%	3.8%
Dividends received	4 510	147	3.3%	56	1.2%	203	4.5%	1 671	157.8%	(96.6%)
Fines	131 450	3 465	2.6%	1 744	1.3%	5 209	4.0%	9 877	11.3%	(82.3%)
Licences and permits	755	168	22.2%	240	31.8%	408	54.1%	(112)	16.6%	(314.4%)
Agency services	-	1 689	-	3 156	-	4 845	-	3 530	24.1%	(10.6%)
Transfers recognised - operational	4 249 356	1 593 086	37.5%	824 505	19.4%	2 417 591	56.9%	1 054 700	63.1%	(21.8%)
Other own revenue	913 093	106 011	11.6%	127 073	13.9%	233 083	25.5%	183 202	33.0%	(30.6%)
Gains on disposal of PPE	50 325	710	1.4%	4	-	714	1.4%	516	1.8%	(99.2%)
Operating Expenditure	18 233 619	3 443 244	18.9%	4 007 396	22.0%	7 450 640	40.9%	3 734 980	38.1%	7.3%
Employee related costs	5 646 018	1 265 047	22.4%	1 244 146	22.0%	2 509 193	44.4%	1 358 937	48.9%	(8.4%)
Remuneration of councillors	296 237	66 571	22.5%	64 950	21.9%	131 521	44.4%	68 264	45.5%	(4.9%)
Debt impairment	1 385 345	149 724	10.8%	127 708	9.2%	277 432	20.0%	183 491	20.6%	(30.4%)
Depreciation and asset impairment	1 637 002	39 564	2.4%	195 373	11.9%	234 937	14.4%	384 910	30.4%	(49.2%)
Finance charges	352 406	13 917	3.9%	44 263	12.6%	58 180	16.5%	97 422	23.7%	(54.6%)
Bulk purchases	5 161 340	1 171 951	22.7%	1 342 943	26.0%	2 514 894	48.7%	878 106	37.9%	52.9%
Other Materials	476 680	74 351	15.6%	91 769	19.3%	166 120	34.8%	86 905	22.8%	5.6%
Contracted services	1 429 837	219 056	15.3%	323 096	22.6%	542 152	37.9%	323 800	42.5%	(.2%)
Transfers and grants	162 189	50 737	31.3%	70 127	43.2%	120 864	74.5%	29 988	33.7%	133.8%
Other expenditure	1 686 566	392 345	23.3%	504 498	29.9%	896 844	53.2%	320 570	32.2%	57.4%
Loss on disposal of PPE	-	(18)	-	(1 478)	-	(1 496)	-	2 586	-	(157.2%)
Surplus/(Deficit)	(1 071 448)	1 385 901		(87 611)		1 298 290		28 510		
Transfers recognised - capital	2 389 252	321 055	13.4%	429 047	18.0%	750 102	31.4%	316 481	41.7%	35.6%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	41 160	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	1 358 964	1 706 957		341 436		2 048 393		344 991		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	1 358 964	1 706 957		341 436		2 048 393		344 991		
Attributable to minorities	-	(42 000)	-	(25 277)	-	(67 277)	-	-	-	(100.0%)
Surplus/(Deficit) attributable to municipality	1 358 964	1 664 957		316 159		1 981 116		344 991		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1 358 964	1 664 957		316 159		1 981 116		344 991		

Part 2: Capital Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Capital Revenue and Expenditure										
Source of Finance	3 339 386	289 936	8.7%	486 393	14.6%	776 328	23.2%	529 782	29.9%	(8.2%)
National Government	2 431 517	245 846	10.1%	433 969	17.8%	679 814	28.0%	479 486	32.0%	(9.5%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	8 818	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	2 440 335	245 846	10.1%	433 969	17.8%	679 814	27.9%	479 486	31.7%	(9.5%)
Borrowing	33 188	2 894	8.7%	3 915	11.8%	6 810	20.5%	1 442	7.4%	171.6%
Internally generated funds	865 863	41 196	4.8%	47 796	5.5%	88 991	10.3%	48 784	22.0%	(2.0%)
Public contributions and donations	-	-	-	713	-	713	-	70	.3%	912.3%
Capital Expenditure Standard Classification	3 339 386	289 936	8.7%	486 393	14.6%	776 328	23.2%	529 782	29.9%	(8.2%)
Governance and Administration	736 483	8 969	1.2%	8 019	1.1%	16 988	2.3%	33 059	15.2%	(75.7%)
Executive & Council	22 162	754	3.4%	769	3.5%	1 523	6.9%	30 261	17.4%	(97.5%)
Budget & Treasury Office	714 217	1 068	.1%	138	-	1 206	.2%	548	1.8%	(74.9%)
Corporate Services	104	7 147	6 842.9%	7 112	6 809.2%	14 260	13 652.1%	2 250	15.6%	216.1%
Community and Public Safety	438 586	31 085	7.1%	84 542	19.3%	115 627	26.4%	48 993	17.6%	72.6%
Community & Social Services	71 425	7 614	10.7%	21 327	29.9%	28 941	40.5%	15 727	16.4%	35.6%
Sport And Recreation	131 517	23 441	17.8%	27 061	20.6%	50 502	38.4%	26 690	32.1%	1.4%
Public Safety	6 544	31	.5%	191	2.9%	222	3.4%	536	5.3%	(64.4%)
Housing	228 975	-	-	35 963	15.7%	35 963	15.7%	6 039	5.3%	495.5%
Health	125	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	623 665	79 735	12.8%	120 405	19.3%	200 140	32.1%	125 921	38.1%	(4.4%)
Planning and Development	61 738	16 362	26.5%	22 460	36.4%	38 822	62.9%	24 274	120.4%	(7.5%)
Road Transport	561 727	63 373	11.3%	97 945	17.4%	161 318	28.7%	101 647	31.7%	(3.6%)
Environmental Protection	200	-	-	-	-	-	-	-	42.6%	-
Trading Services	1 522 707	168 155	11.0%	271 435	17.8%	439 590	28.9%	320 378	32.6%	(15.3%)
Electricity	194 894	50 509	25.9%	46 636	23.9%	97 145	49.8%	30 418	19.7%	53.3%
Water	890 158	63 143	7.1%	72 874	8.2%	136 018	15.3%	149 132	31.7%	(51.1%)
Waste Water Management	361 528	53 566	14.8%	150 546	41.6%	204 112	56.5%	138 582	40.2%	8.6%
Waste Management	76 127	937	1.2%	1 378	1.8%	2 315	3.0%	2 247	8.1%	(38.7%)
Other	17 944	1 992	11.1%	1 992	11.1%	3 983	22.2%	1 431	16.9%	39.2%

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Cash Flow from Operating Activities										
Receipts	16 770 523	4 908 199	29.3%	4 025 489	24.0%	8 933 688	53.3%	4 390 959	54.6%	(8.3%)
Property rates, penalties and collection charges	1 901 893	477 262	25.1%	429 968	22.6%	907 230	47.7%	605 911	56.7%	(29.0%)
Service charges	6 707 863	1 575 534	23.5%	1 435 276	21.4%	3 010 810	44.9%	1 507 130	40.9%	(4.8%)
Other revenue	902 310	501 034	55.5%	575 839	63.8%	1 076 873	119.3%	673 738	181.7%	(14.5%)
Government - operating	4 250 205	1 661 127	39.1%	952 466	22.4%	2 613 594	61.5%	1 121 249	64.0%	(15.1%)
Government - capital	2 454 227	667 818	27.2%	603 719	24.6%	1 271 537	51.8%	435 507	48.6%	38.6%
Interest	551 170	25 353	4.6%	28 219	5.1%	53 573	9.7%	47 390	14.8%	(40.5%)
Dividends	2 856	70	2.4%	1	-	71	2.5%	33	8.6%	(96.7%)
Payments	(14 176 668)	(4 268 289)	30.1%	(3 548 564)	25.0%	(7 816 853)	55.1%	(3 731 011)	63.2%	(4.9%)
Suppliers and employees	(13 668 304)	(4 175 854)	30.6%	(3 482 834)	25.5%	(7 658 688)	56.0%	(3 622 626)	64.2%	(3.9%)
Finance charges	(358 111)	(38 971)	10.9%	(37 178)	10.4%	(76 150)	21.3%	(61 517)	25.3%	(39.6%)
Transfers and grants	(150 252)	(53 464)	35.6%	(28 551)	19.0%	(82 015)	54.6%	(46 867)	45.8%	(39.1%)
Net Cash from/(used) Operating Activities	2 593 855	639 909	24.7%	476 925	18.4%	1 116 835	43.1%	659 949	21.5%	(27.7%)
Cash Flow from Investing Activities										
Receipts	208 829	(67 267)	(32.2%)	53 252	25.5%	(14 015)	(6.7%)	33 236	192.8%	60.2%
Proceeds on disposal of PPE	50 000	(18)	-	(1 478)	(3.0%)	(1 496)	(3.0%)	-	-	(100.0%)
Decrease in non-current debtors	149 006	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	(120)	-	(6 309)	-	(6 428)	-	9 512	(1 386.2%)	(166.3%)
Decrease (increase) in non-current investments	9 823	(67 129)	(683.4%)	61 039	621.4%	(6 090)	(62.0%)	23 724	(10 664.1%)	157.3%
Payments	(2 522 019)	(474 376)	18.8%	(459 773)	18.2%	(934 149)	37.0%	(539 382)	37.6%	(14.8%)
Capital assets	(2 522 019)	(474 376)	18.8%	(459 773)	18.2%	(934 149)	37.0%	(539 382)	37.6%	(14.8%)
Net Cash from/(used) Investing Activities	(2 313 190)	(541 643)	23.4%	(406 520)	17.6%	(948 163)	41.0%	(506 145)	33.5%	(19.7%)
Cash Flow from Financing Activities										
Receipts	(39 498)	1 827	(4.6%)	739	(1.9%)	2 567	(6.5%)	(618)	2.7%	(219.6%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	961	6.5%	(100.0%)
Increase (decrease) in consumer deposits	(39 498)	1 827	(4.6%)	739	(1.9%)	2 567	(6.5%)	(1 580)	(22.6%)	(146.8%)
Payments	(119 259)	(81 414)	68.3%	(48 382)	40.6%	(129 797)	108.8%	(63 520)	38.4%	(23.8%)
Repayment of borrowing	(119 259)	(81 414)	68.3%	(48 382)	40.6%	(129 797)	108.8%	(63 520)	38.4%	(23.8%)
Net Cash from/(used) Financing Activities	(158 756)	(79 587)	50.1%	(47 643)	30.0%	(127 230)	80.1%	(64 138)	47.2%	(25.7%)
Net Increase/(Decrease) in cash held	121 909	18 679	15.3%	22 762	18.7%	41 441	34.0%	89 665	(22.9%)	(74.6%)
Cash/cash equivalents at the year begin:	543 497	762 401	140.3%	749 327	137.9%	762 401	140.3%	623 522	79.6%	20.2%
Cash/cash equivalents at the year end:	665 406	781 080	117.4%	772 089	116.0%	803 842	120.8%	713 187	37.1%	8.3%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	261 232	4.5%	186 455	3.2%	296 515	5.2%	5 003 211	87.1%	5 747 413	33.9%	132	-	1 420 946	24.7%
Trade and Other Receivables from Exchange Transactions - Electricity	242 176	13.4%	114 768	6.3%	156 452	8.6%	1 296 154	71.6%	1 809 551	10.7%	2	-	282 769	15.6%
Receivables from Non-exchange Transactions - Property Rates	184 611	7.0%	114 454	4.4%	192 944	7.3%	2 136 422	81.3%	2 628 431	15.5%	11	-	611 830	23.3%
Receivables from Exchange Transactions - Waste Water Management	80 565	3.9%	58 325	2.8%	152 352	7.4%	1 757 450	85.8%	2 048 692	12.1%	11	-	315 899	15.4%
Receivables from Exchange Transactions - Waste Management	52 596	3.4%	38 873	2.5%	109 664	7.0%	1 366 557	87.2%	1 567 690	9.2%	18	-	234 860	15.0%
Receivables from Exchange Transactions - Property Rental Debtors	1 763	1.3%	1 791	1.3%	1 912	1.4%	133 323	96.1%	138 790	.8%	-	-	15 327	11.0%
Interest on Arrear Debtor Accounts	64 783	2.9%	55 319	2.5%	191 556	8.6%	1 927 435	86.1%	2 239 093	13.2%	-	-	63 188	2.8%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	24 156	3.1%	16 624	2.1%	(10 263)	(1.3%)	754 935	96.1%	785 452	4.6%	30	-	84 725	10.8%
Total By Income Source	911 881	5.4%	586 610	3.5%	1 091 132	6.4%	14 375 488	84.7%	16 965 111	100.0%	203	-	3 029 543	17.9%
Debtors Age Analysis By Customer Group														
Organs of State	104 466	6.0%	84 874	4.9%	131 169	7.5%	1 426 949	81.7%	1 747 458	10.3%	-	-	18 586	1.1%
Commercial	329 178	11.9%	149 686	5.4%	200 502	7.3%	2 079 915	75.4%	2 759 280	16.3%	-	-	51 188	1.9%
Households	464 943	3.9%	334 923	2.8%	780 094	6.6%	10 194 062	86.6%	11 774 023	69.4%	203	-	2 957 095	25.1%
Other	13 294	1.9%	17 128	2.5%	(20 633)	(3.0%)	674 562	98.6%	684 351	4.0%	-	-	2 674	.4%
Total By Customer Group	911 881	5.4%	586 610	3.5%	1 091 132	6.4%	14 375 488	84.7%	16 965 111	100.0%	203	-	3 029 543	17.9%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	305 413	3.6%	97 751	1.2%	211 494	2.5%	7 864 897	92.8%	8 479 554	66.4%
Bulk Water	86 350	2.7%	87 121	2.7%	72 529	2.3%	2 953 740	92.3%	3 199 739	25.1%
PAYE deductions	51 108	53.0%	17 578	18.2%	4 925	5.1%	22 890	23.7%	96 501	.8%
VAT (output less input)	25 324	100.0%	-	-	-	-	-	-	25 324	.2%
Pensions / Retirement	67 009	49.7%	5 490	4.1%	1 162	.9%	61 053	45.3%	134 714	1.1%
Loan repayments	875	29.8%	1 227	41.7%	838	28.5%	-	-	2 940	-
Trade Creditors	54 635	13.9%	83 465	21.2%	23 453	6.0%	232 090	59.0%	393 643	3.1%
Auditor-General	7 144	12.2%	16 871	28.7%	11 403	19.4%	23 346	39.7%	58 765	.5%
Other	57 835	15.3%	20 628	5.5%	25 043	6.6%	274 731	72.6%	378 237	3.0%
Total	655 692	5.1%	330 132	2.6%	350 847	2.7%	11 432 747	89.5%	12 769 418	100.0%

Contact Details

Municipal Manager		
Financial Manager		

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MANGAUNG (MAN)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 201

Part1: Operating Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Operating Revenue and Expenditure										
Operating Revenue	6 304 424	1 892 957	30.0%	1 382 484	21.9%	3 275 441	52.0%	1 487 689	42.5%	(7.1%)
Property rates	1 127 399	306 825	27.2%	310 450	27.5%	617 275	54.8%	297 757	44.8%	4.3%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2 372 148	777 984	32.8%	559 423	23.6%	1 337 408	56.4%	491 402	42.9%	13.8%
Service charges - water revenue	889 908	193 734	21.8%	173 149	19.5%	366 883	41.2%	170 420	30.1%	1.6%
Service charges - sanitation revenue	275 516	80 696	29.3%	81 236	29.5%	161 932	58.8%	77 285	44.6%	5.1%
Service charges - refuse revenue	121 712	30 283	24.9%	30 258	24.9%	60 541	49.7%	27 406	41.8%	10.4%
Service charges - other	-	145	-	131	-	276	-	162	37.2%	(19.2%)
Rental of facilities and equipment	24 613	7 676	31.2%	7 559	30.7%	15 235	61.9%	7 740	34.5%	(2.3%)
Interest earned - external investments	26 006	6 450	24.8%	3 039	11.7%	9 489	36.5%	6 387	39.6%	(52.4%)
Interest earned - outstanding debtors	200 788	49 612	24.7%	75 071	37.4%	124 683	62.1%	84 783	55.5%	(11.5%)
Dividends received	1	-	-	-	-	-	-	-	-	-
Fines	47 745	1 713	3.6%	1 808	3.8%	3 521	7.4%	6 703	14.7%	(73.0%)
Licences and permits	249	80	32.1%	108	43.1%	187	75.2%	(183)	(45.2%)	(158.8%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	1 005 957	394 248	39.2%	96 074	9.6%	490 322	48.7%	265 232	50.9%	(63.8%)
Other own revenue	212 058	42 802	20.2%	44 178	20.8%	86 980	41.0%	52 595	34.2%	(16.0%)
Gains on disposal of PPE	325	708	218.1%	-	-	708	218.1%	-	-	-
Operating Expenditure	6 303 844	1 391 391	22.1%	1 616 596	25.6%	3 007 987	47.7%	1 566 015	41.6%	3.2%
Employee related costs	1 947 214	501 756	25.8%	535 037	27.5%	1 036 793	53.2%	480 307	50.2%	11.4%
Remuneration of councillors	63 342	15 884	25.1%	15 257	24.1%	31 140	49.2%	14 351	47.8%	6.3%
Debt impairment	353 964	88 491	25.0%	88 491	25.0%	176 982	50.0%	98 682	53.8%	(10.3%)
Depreciation and asset impairment	406 081	24 846	6.1%	152 292	37.5%	177 138	43.6%	225 658	48.6%	(32.5%)
Finance charges	144 362	8 172	5.7%	27 514	19.1%	35 686	24.7%	87 303	44.3%	(68.5%)
Bulk purchases	2 008 860	572 833	28.5%	553 363	27.5%	1 126 197	56.1%	374 612	39.1%	47.7%
Other Materials	84 431	17 451	20.7%	27 448	32.5%	44 899	53.2%	39 902	62.2%	(31.2%)
Contracted services	813 058	90 271	11.1%	145 307	17.9%	235 579	29.0%	180 457	30.3%	(19.5%)
Transfers and grants	10 273	499	4.9%	2 068	20.1%	2 568	25.0%	8 304	36.0%	(75.1%)
Other expenditure	472 259	71 188	15.1%	69 817	14.8%	141 005	29.9%	56 438	23.9%	23.7%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	580	501 566		(234 112)		267 454		(78 326)		
Transfers recognised - capital	1 033 466	5 504	.5%	312 407	30.2%	317 910	30.8%	5 985	34.5%	5 119.7%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	1 034 046	507 069		78 295		585 364		(72 341)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	1 034 046	507 069		78 295		585 364		(72 341)		
Attributable to minorities	-	(42 000)	-	(25 277)	-	(67 277)	-	-	-	(100.0%)
Surplus/(Deficit) attributable to municipality	1 034 046	465 069		53 018		518 087		(72 341)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1 034 046	465 069		53 018		518 087		(72 341)		

Part 2: Capital Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Capital Revenue and Expenditure										
Source of Finance	1 130 454	62 803	5.6%	223 529	19.8%	286 332	25.3%	258 572	33.6%	(13.6%)
National Government	972 177	22 590	2.3%	173 501	17.8%	196 091	20.2%	211 760	34.1%	(18.1%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	6 318	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	978 495	22 590	2.3%	173 501	17.7%	196 091	20.0%	211 760	34.1%	(18.1%)
Borrowing	33 188	2 894	8.7%	3 915	11.8%	6 810	20.5%	1 442	16.0%	171.6%
Internally generated funds	118 771	37 318	31.4%	46 113	38.8%	83 431	70.2%	45 371	39.9%	1.6%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	1 130 454	62 803	5.6%	223 529	19.8%	286 332	25.3%	258 572	33.6%	(13.6%)
Governance and Administration	64 945	2 915	4.5%	6 112	9.4%	9 027	13.9%	29 023	17.6%	(78.9%)
Executive & Council	14 307	-	-	-	-	-	-	26 757	18.1%	(100.0%)
Budget & Treasury Office	50 638	21	-	54	.1%	75	.1%	464	23.2%	(88.3%)
Corporate Services	-	2 894	-	6 058	-	8 952	-	1 802	14.7%	236.2%
Community and Public Safety	244 355	-	-	41 312	16.9%	41 312	16.9%	10 251	7.1%	303.0%
Community & Social Services	-	-	-	5 349	-	5 349	-	3 676	20.4%	45.5%
Sport And Recreation	15 655	-	-	-	-	-	-	31	7.0%	(100.0%)
Public Safety	-	-	-	-	-	-	-	506	4.8%	(100.0%)
Housing	228 700	-	-	35 963	15.7%	35 963	15.7%	6 039	5.3%	495.5%
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	380 415	7 937	2.1%	46 473	12.2%	54 410	14.3%	61 511	29.2%	(24.4%)
Planning and Development	53 271	-	-	2 497	4.7%	2 497	4.7%	11 264	46.7%	(77.8%)
Road Transport	327 144	7 937	2.4%	43 977	13.4%	51 913	15.9%	50 247	26.2%	(12.5%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	437 040	51 951	11.9%	129 632	29.7%	181 583	41.5%	157 747	48.3%	(17.8%)
Electricity	96 647	38 870	40.2%	36 789	38.1%	75 659	78.3%	26 267	32.0%	40.1%
Water	143 287	-	-	21 531	15.0%	21 531	15.0%	48 060	52.9%	(55.2%)
Waste Water Management	157 809	13 081	8.3%	70 827	44.9%	83 908	53.2%	83 419	54.6%	(15.1%)
Waste Management	39 296	-	-	484	1.2%	484	1.2%	-	-	(100.0%)
Other	3 700	-	-	-	-	-	-	40	4.2%	(100.0%)

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Cash Flow from Operating Activities										
Receipts	6 433 793	2 210 323	34.4%	1 992 092	31.0%	4 202 415	65.3%	2 047 426	65.3%	(2.7%)
Property rates, penalties and collection charges	958 289	318 018	33.2%	283 542	29.6%	601 560	62.8%	436 798	81.8%	(35.1%)
Service charges	3 110 390	942 860	30.3%	831 951	26.7%	1 774 810	57.1%	875 812	54.2%	(5.0%)
Other revenue	197 991	324 159	163.7%	385 631	194.8%	709 790	358.5%	361 434	654.3%	6.7%
Government - operating	1 005 957	392 509	39.0%	102 765	10.2%	495 274	49.2%	266 232	51.0%	(61.4%)
Government - capital	1 033 466	223 563	21.6%	379 092	36.7%	602 655	58.3%	70 726	38.6%	436.0%
Interest	127 700	9 214	7.2%	9 112	7.1%	18 325	14.4%	36 424	28.9%	(75.0%)
Dividends	-	-		-		-		-	-	
Payments	(5 474 552)	(2 203 818)	40.3%	(1 692 374)	30.9%	(3 896 192)	71.2%	(1 616 392)	85.2%	4.7%
Suppliers and employees	(5 310 807)	(2 168 779)	40.8%	(1 662 658)	31.3%	(3 831 437)	72.1%	(1 557 905)	84.6%	6.7%
Finance charges	(154 499)	(35 039)	22.7%	(29 716)	19.2%	(64 755)	41.9%	(58 487)	-	(49.2%)
Transfers and grants	(9 245)	-	-	-		-	-	-	-	-
Net Cash from/(used) Operating Activities	959 241	6 505	.7%	299 718	31.2%	306 223	31.9%	431 034	12.0%	(30.5%)
Cash Flow from Investing Activities										
Receipts	158 629	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	148 806	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	9 823	-	-	-	-	-	-	-	-	-
Payments	(1 022 909)	(246 726)	24.1%	(237 064)	23.2%	(483 790)	47.3%	(282 916)	42.4%	(16.2%)
Capital assets	(1 022 909)	(246 726)	24.1%	(237 064)	23.2%	(483 790)	47.3%	(282 916)	42.4%	(16.2%)
Net Cash from/(used) Investing Activities	(864 280)	(246 726)	28.5%	(237 064)	27.4%	(483 790)	56.0%	(282 916)	42.4%	(16.2%)
Cash Flow from Financing Activities										
Receipts	(39 663)	239	(.6%)	277	(.7%)	515	(1.3%)	215	12.0%	28.9%
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	(39 663)	239	(.6%)	277	(.7%)	515	(1.3%)	215	12.0%	28.9%
Payments	(96 142)	(78 668)	81.8%	(43 978)	45.7%	(122 646)	127.6%	(59 374)	37.5%	(25.9%)
Repayment of borrowing	(96 142)	(78 668)	81.8%	(43 978)	45.7%	(122 646)	127.6%	(59 374)	37.5%	(25.9%)
Net Cash from/(used) Financing Activities	(135 805)	(78 429)	57.8%	(43 702)	32.2%	(122 131)	89.9%	(59 160)	38.2%	(26.1%)
Net Increase/(Decrease) in cash held	(40 843)	(318 650)	780.2%	18 952	(46.4%)	(299 698)	733.8%	88 958	(60.9%)	(78.7%)
Cash/cash equivalents at the year begin:	437 477	564 830	129.1%	246 180	56.3%	564 830	129.1%	283 469	141.5%	(13.2%)
Cash/cash equivalents at the year end:	396 634	246 180	62.1%	265 132	66.8%	265 132	66.8%	372 427	36.5%	(28.8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	76 929	4.3%	64 105	3.6%	51 210	2.9%	1 600 387	89.3%	1 792 632	35.2%	-	-	1 199 526	67.0%
Trade and Other Receivables from Exchange Transactions - Electricity	110 978	14.7%	33 007	4.4%	23 042	3.1%	587 410	77.9%	754 437	14.8%	-	-	236 188	31.0%
Receivables from Non-exchange Transactions - Property Rates	89 426	8.8%	55 790	5.5%	46 468	4.6%	829 114	81.2%	1 020 798	20.0%	-	-	564 138	55.0%
Receivables from Exchange Transactions - Waste Water Management	27 372	6.0%	18 015	3.9%	15 742	3.4%	398 786	86.7%	459 915	9.0%	-	-	257 022	56.0%
Receivables from Exchange Transactions - Waste Management	9 489	4.7%	6 640	3.3%	5 817	2.9%	178 615	89.1%	200 561	3.9%	-	-	158 572	79.0%
Receivables from Exchange Transactions - Property Rental Debtors	313	.6%	509	.9%	538	1.0%	53 920	97.5%	55 279	1.1%	-	-	15 267	28.0%
Interest on Arrear Debtor Accounts	24 200	3.3%	23 031	3.1%	22 401	3.1%	663 950	90.5%	733 582	14.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	5 241	7.0%	3 022	4.1%	1 657	2.2%	64 578	86.7%	74 498	1.5%	-	-	27 616	37.0%
Total By Income Source	343 948	6.8%	204 119	4.0%	166 874	3.3%	4 376 761	86.0%	5 091 703	100.0%	-	-	2 458 331	48.0%
Debtors Age Analysis By Customer Group														
Organs of State	46 285	4.9%	41 319	4.4%	42 764	4.6%	806 037	86.1%	936 405	18.4%	-	-	-	-
Commercial	162 811	13.6%	64 029	5.3%	41 069	3.4%	933 069	77.7%	1 200 978	23.6%	-	-	-	-
Households	134 853	4.6%	98 772	3.3%	83 040	2.8%	2 637 655	89.3%	2 954 320	58.0%	-	-	2 458 331	83.0%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	343 948	6.8%	204 119	4.0%	166 874	3.3%	4 376 761	86.0%	5 091 703	100.0%	-	-	2 458 331	48.0%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	125 669	100.0%	-	-	-	-	-	-	125 669	34.9%
Bulk Water	13 268	21.9%	1 370	2.3%	12 100	20.0%	33 782	55.8%	60 520	16.8%
PAYE deductions	30 452	100.0%	-	-	-	-	-	-	30 452	8.5%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	42 018	100.0%	-	-	-	-	-	-	42 018	11.7%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	10 979	22.4%	10 333	21.0%	3 027	6.2%	24 776	50.4%	49 113	13.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	52 038	100.0%	-	-	-	-	-	-	52 038	14.5%
Total	274 424	76.3%	11 703	3.3%	15 127	4.2%	58 557	16.3%	359 811	100.0%

Contact Details

Municipal Manager	Adv Tankiso B Mea	051 405 8621
Financial Manager	Mr K S Rapulunguoane	051 405 8625

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: LETSEMENG (FS161)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 201

Part1: Operating Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Operating Revenue and Expenditure										
Operating Revenue	138 585	40 819	29.5%	35 440	25.6%	76 259	55.0%	26 353	31.7%	34.5%
Property rates	19 797	4 531	22.9%	5 059	25.6%	9 590	48.4%	4 495	49.1%	12.5%
Property rates - penalties and collection charges	-	-	-	1	-	1	-	12	-	(89.7%)
Service charges - electricity revenue	22 967	4 528	19.7%	4 512	19.6%	9 040	39.4%	4 764	44.9%	(5.3%)
Service charges - water revenue	8 865	1 557	17.6%	1 521	17.2%	3 078	34.7%	7 017	96.1%	(78.3%)
Service charges - sanitation revenue	8 486	2 893	34.1%	2 892	34.1%	5 785	68.2%	1 879	37.2%	53.9%
Service charges - refuse revenue	10 108	2 715	26.9%	2 715	26.9%	5 430	53.7%	2 135	42.3%	27.1%
Service charges - other	-	912	-	995	-	1 907	-	727	-	36.8%
Rental of facilities and equipment	571	42	7.4%	42	7.4%	84	14.7%	86	24.4%	(51.2%)
Interest earned - external investments	842	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	3 869	1 910	49.4%	2 126	54.9%	4 036	104.3%	436	7.6%	387.0%
Dividends received	34	-	-	-	-	-	-	-	-	-
Fines	36	4	10.1%	4	9.9%	7	20.0%	4	12.1%	(4.5%)
Licences and permits	4	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	61 052	21 671	35.5%	15 561	25.5%	37 232	61.0%	4 778	9.2%	225.7%
Other own revenue	1 954	55	2.8%	13	.7%	68	3.5%	19	1.3%	(31.2%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	180 147	26 952	15.0%	19 560	10.9%	46 511	25.8%	43 496	80.5%	(55.0%)
Employee related costs	51 715	12 729	24.6%	12 564	24.3%	25 293	48.9%	11 560	47.6%	8.7%
Remuneration of councillors	3 859	980	25.4%	969	25.1%	1 949	50.5%	859	49.2%	12.8%
Debt impairment	22 998	17	.1%	-	-	17	.1%	-	-	-
Depreciation and asset impairment	33 739	-	-	-	-	-	-	23 098	159.4%	(100.0%)
Finance charges	53	56	105.3%	-	-	56	105.3%	5	265.3%	(100.0%)
Bulk purchases	32 000	8 480	26.5%	2 557	8.0%	11 036	34.5%	3 390	162.7%	(24.6%)
Other Materials	5 181	-	-	-	-	-	-	-	-	-
Contracted services	-	2 894	-	1 847	-	4 741	-	3 851	99.9%	(52.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	30 600	1 796	5.9%	1 623	5.3%	3 419	11.2%	734	12.2%	120.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	(1)	-	(100.0%)
Surplus/(Deficit)	(41 562)	13 867		15 881		29 748		(17 143)		
Transfers recognised - capital	49 949	16 993	34.0%	5 451	10.9%	22 444	44.9%	6 790	14.5%	(19.7%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	8 387	30 860		21 332		52 192		(10 353)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	8 387	30 860		21 332		52 192		(10 353)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	8 387	30 860		21 332		52 192		(10 353)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	8 387	30 860		21 332		52 192		(10 353)		

Part 2: Capital Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Capital Revenue and Expenditure										
Source of Finance	49 949	7 620	15.3%	9 093	18.2%	16 713	33.5%	2 341	12.8%	288.4%
National Government	49 949	7 620	15.3%	9 093	18.2%	16 713	33.5%	2 341	12.8%	288.4%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	49 949	7 620	15.3%	9 093	18.2%	16 713	33.5%	2 341	12.8%	288.4%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	49 949	7 620	15.3%	9 093	18.2%	16 713	33.5%	2 341	12.8%	288.4%
Governance and Administration	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	13 769	1 728	12.5%	2 974	21.6%	4 701	34.1%	-	-	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	13 769	1 728	12.5%	2 974	21.6%	4 701	34.1%	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	8 594	113	1.3%	3 094	36.0%	3 207	37.3%	1 215	109.5%	154.7%
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	8 594	113	1.3%	3 094	36.0%	3 207	37.3%	1 215	109.5%	154.7%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	27 586	5 780	21.0%	3 025	11.0%	8 805	31.9%	1 126	4.7%	168.6%
Electricity	-	-	-	-	-	-	-	-	-	-
Water	20 000	5 087	25.4%	-	-	5 087	25.4%	-	-	-
Waste Water Management	498	693	139.3%	3 025	608.0%	3 718	747.2%	950	23.4%	218.3%
Waste Management	7 089	-	-	-	-	-	-	176	4.1%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Cash Flow from Operating Activities										
Receipts	172 868	48 548	28.1%	27 948	16.2%	76 496	44.3%	19 591	40.5%	42.7%
Property rates, penalties and collection charges	14 254	1 868	13.1%	1 322	9.3%	3 190	22.4%	2 740	30.3%	(51.8%)
Service charges	40 303	6 414	15.9%	5 540	13.7%	11 955	29.7%	5 147	20.3%	7.6%
Other revenue	2 565	73	2.8%	49	1.9%	122	4.8%	135	9.7%	(63.5%)
Government - operating	61 052	21 671	35.5%	15 561	25.5%	37 232	61.0%	4 778	52.6%	225.7%
Government - capital	49 949	16 993	34.0%	5 451	10.9%	22 444	44.9%	6 790	52.2%	(19.7%)
Interest	4 711	1 529	32.5%	23	.5%	1 552	32.9%	-	-	(100.0%)
Dividends	34	-	-	1	3.2%	1	3.2%	2	6.0%	(43.8%)
Payments	(120 219)	(26 980)	22.4%	(19 641)	16.3%	(46 621)	38.8%	(20 361)	56.6%	(3.5%)
Suppliers and employees	(120 166)	(26 880)	22.4%	(19 560)	16.3%	(46 439)	38.6%	(20 207)	56.5%	(3.2%)
Finance charges	(53)	(100)	189.0%	(82)	154.3%	(181)	343.3%	(154)	308.1%	(47.1%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	52 649	21 569	41.0%	8 307	15.8%	29 875	56.7%	(770)	1.3%	(1 179.4%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(49 949)	(8 676)	17.4%	(9 093)	18.2%	(17 769)	35.6%	(2 341)	13.1%	288.4%
Capital assets	(49 949)	(8 676)	17.4%	(9 093)	18.2%	(17 769)	35.6%	(2 341)	13.1%	288.4%
Net Cash from/(used) Investing Activities	(49 949)	(8 676)	17.4%	(9 093)	18.2%	(17 769)	35.6%	(2 341)	13.1%	288.4%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	2 700	12 893	477.6%	(786)	(29.1%)	12 107	448.4%	(3 111)	365.8%	(74.7%)
Cash/cash equivalents at the year begin:	282	2 647	938.6%	15 539	5 510.5%	2 647	938.6%	(1 923)	70.3%	(908.3%)
Cash/cash equivalents at the year end:	2 982	15 539	521.2%	14 753	494.8%	14 753	494.8%	(5 033)	639.9%	(393.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	535	1.1%	908	1.8%	(41)	(.1%)	48 129	97.2%	49 531	25.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	34	.7%	167	3.4%	(11)	(.2%)	4 655	96.1%	4 845	2.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(335)	(.9%)	1 443	3.8%	0	-	36 940	97.1%	38 049	19.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 106	2.7%	1 111	2.7%	(3)	-	38 766	94.6%	40 980	21.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 076	2.7%	1 045	2.6%	(4)	-	37 705	94.7%	39 822	20.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	23	.7%	20	.6%	2	.1%	3 091	98.6%	3 135	1.6%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	19 022	100.0%	19 022	9.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4	(7.1%)	9	(18.5%)	(1)	1.4%	(63)	124.3%	(50)	-	-	-	-	-
Total By Income Source	2 443	1.3%	4 702	2.4%	(57)	-	188 246	96.4%	195 334	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(220)	(2.0%)	362	3.3%	(13)	(.1%)	10 899	98.8%	11 028	5.6%	-	-	-	-
Commercial	214	1.3%	613	3.8%	(18)	(.1%)	15 273	95.0%	16 082	8.2%	-	-	-	-
Households	2 412	1.4%	3 588	2.1%	(14)	-	161 130	96.4%	167 116	85.6%	-	-	-	-
Other	36	3.3%	140	12.6%	(12)	(1.1%)	944	85.2%	1 108	.6%	-	-	-	-
Total By Customer Group	2 443	1.3%	4 702	2.4%	(57)	-	188 246	96.4%	195 334	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	8 465	100.0%	8 465	83.0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	1 728	100.0%	1 728	17.0%
Total	-	-	-	-	-	-	10 193	100.0%	10 193	100.0%

Contact Details

Municipal Manager	Mr Lucas Mkhwane	053 330 0206
Financial Manager	Mr Sithembile Tooi	053 330 0207

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: KOPANONG (FS162)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 201

Part1: Operating Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Operating Revenue and Expenditure										
Operating Revenue	230 265	-	-	-	-	-	-	31 583	38.7%	(100.0%)
Property rates	21 158	-	-	-	-	-	-	(309)	105.6%	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	70 080	-	-	-	-	-	-	-	-	-
Service charges - water revenue	16 427	-	-	-	-	-	-	2 871	19.6%	(100.0%)
Service charges - sanitation revenue	15 347	-	-	-	-	-	-	4 008	56.8%	(100.0%)
Service charges - refuse revenue	11 181	-	-	-	-	-	-	2 908	58.0%	(100.0%)
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 037	-	-	-	-	-	-	235	37.4%	(100.0%)
Interest earned - external investments	302	-	-	-	-	-	-	137	10.0%	(100.0%)
Interest earned - outstanding debtors	13 117	-	-	-	-	-	-	2 641	50.4%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	60	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	80 580	-	-	-	-	-	-	18 910	69.8%	(100.0%)
Other own revenue	976	-	-	-	-	-	-	182	2.6%	(100.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	385 767	-	-	-	-	-	-	53 765	28.1%	(100.0%)
Employee related costs	112 523	-	-	-	-	-	-	25 952	49.0%	(100.0%)
Remuneration of councillors	5 042	-	-	-	-	-	-	1 001	43.6%	(100.0%)
Debt impairment	41 291	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	65 000	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	82 657	-	-	-	-	-	-	9 343	16.4%	(100.0%)
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	79 254	-	-	-	-	-	-	17 469	48.6%	(100.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(155 502)	-		-		-		(22 182)		
Transfers recognised - capital	44 241	-	-	-	-	-	-	19 696	70.5%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(111 261)	-		-		-		(2 486)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(111 261)	-		-		-		(2 486)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(111 261)	-		-		-		(2 486)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(111 261)	-		-		-		(2 486)		

Part 2: Capital Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Capital Revenue and Expenditure										
Source of Finance	44 201	2 022	4.6%	-	-	2 022	4.6%	12 443	41.6%	(100.0%)
National Government	44 201	2 022	4.6%	-	-	2 022	4.6%	12 443	41.6%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	44 201	2 022	4.6%	-	-	2 022	4.6%	12 443	41.6%	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	44 201	2 022	4.6%	-	-	2 022	4.6%	12 443	41.6%	(100.0%)
Governance and Administration	-	259	-	-	-	259	-	550	-	(100.0%)
Executive & Council	-	259	-	-	-	259	-	550	-	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	900	968	107.6%	-	-	968	107.6%	3 228	35.1%	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	900	968	107.6%	-	-	968	107.6%	3 228	35.1%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	9 332	216	2.3%	-	-	216	2.3%	5 228	130.9%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	9 332	216	2.3%	-	-	216	2.3%	5 228	130.9%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	33 969	579	1.7%	-	-	579	1.7%	3 436	20.1%	(100.0%)
Electricity	2 000	-	-	-	-	-	-	552	21.6%	(100.0%)
Water	25 718	-	-	-	-	-	-	2 202	20.4%	(100.0%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	6 251	579	9.3%	-	-	579	9.3%	682	17.8%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Cash Flow from Operating Activities										
Receipts	163 135	37 050	22.7%	-	-	37 050	22.7%	52 901	54.6%	(100.0%)
Property rates, penalties and collection charges	15 152	530	3.5%	-	-	530	3.5%	2 998	33.2%	(100.0%)
Service charges	15 541	1 847	11.9%	-	-	1 847	11.9%	4 413	31.6%	(100.0%)
Other revenue	2 113	5 207	246.4%	-	-	5 207	246.4%	1 808	15.4%	(100.0%)
Government - operating	80 580	28 917	35.9%	-	-	28 917	35.9%	22 893	75.5%	(100.0%)
Government - capital	44 201	550	1.2%	-	-	550	1.2%	20 789	72.4%	(100.0%)
Interest	5 549	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(216 812)	(30 481)	14.1%	-	-	(30 481)	14.1%	(33 867)	34.6%	(100.0%)
Suppliers and employees	(216 812)	(30 481)	14.1%	-	-	(30 481)	14.1%	(33 867)	34.6%	(100.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(53 677)	6 569	(12.2%)	-	-	6 569	(12.2%)	19 034	760.1%	(100.0%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(44 201)	-	-	-	-	-	-	(12 443)	49.7%	(100.0%)
Capital assets	(44 201)	-	-	-	-	-	-	(12 443)	49.7%	(100.0%)
Net Cash from/(used) Investing Activities	(44 201)	-	-	-	-	-	-	(12 443)	49.7%	(100.0%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(97 878)	6 569	(6.7%)	-	-	6 569	(6.7%)	6 591	(29.3%)	(100.0%)
Cash/cash equivalents at the year begin:	913	-	-	-	-	-	-	8 589	-	(100.0%)
Cash/cash equivalents at the year end:	(96 966)	6 569	(6.8%)	-	-	6 569	(6.8%)	15 180	(29.3%)	(100.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Orgars of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Ms Lebohang Y Moletsane	051 713 9203
Financial Manager	Mr P M Mekgoe	051 713 9297

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MOHOKARE (FS163)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2018

Part1: Operating Revenue and Expenditure

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Operating Revenue and Expenditure										
Operating Revenue	186 531	4 013	2.2%	-	-	4 013	2.2%	31 262	42.5%	(100.0%)
Property rates	7 981	11	.1%	-	-	11	.1%	1 190	22.6%	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	36 129	-	-	-	-	-	-	-	-	-
Service charges - water revenue	11 592	2 253	19.4%	-	-	2 253	19.4%	8 690	146.6%	(100.0%)
Service charges - sanitation revenue	10 576	752	7.1%	-	-	752	7.1%	2 463	49.6%	(100.0%)
Service charges - refuse revenue	6 706	464	6.9%	-	-	464	6.9%	1 538	48.2%	(100.0%)
Service charges - other	-	-	-	-	-	-	-	-	1.3%	-
Rental of facilities and equipment	955	59	6.2%	-	-	59	6.2%	122	27.0%	(100.0%)
Interest earned - external investments	900	-	-	-	-	-	-	1 805	789.6%	(100.0%)
Interest earned - outstanding debtors	8 745	-	-	-	-	-	-	-	(3.0%)	-
Dividends received	10	-	-	-	-	-	-	-	-	-
Fines	18 900	10	.1%	-	-	10	.1%	917	13.1%	(100.0%)
Licences and permits	15	-	-	-	-	-	-	1	98.7%	(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	66 393	-	-	-	-	-	-	12 188	63.9%	(100.0%)
Other own revenue	17 630	463	2.6%	-	-	463	2.6%	2 348	26.4%	(100.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	201 183	7 030	3.5%	-	-	7 030	3.5%	25 203	27.7%	(100.0%)
Employee related costs	72 061	5 807	8.1%	-	-	5 807	8.1%	18 468	52.8%	(100.0%)
Remuneration of councillors	4 148	-	-	-	-	-	-	883	42.8%	(100.0%)
Debt impairment	22 691	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	31 721	-	-	-	-	-	-	-	-	-
Finance charges	4 879	15	.3%	-	-	15	.3%	25	14.9%	(100.0%)
Bulk purchases	26 693	110	.4%	-	-	110	.4%	235	2.5%	(100.0%)
Other Materials	13 450	31	.2%	-	-	31	.2%	-	-	-
Contracted services	6 695	115	1.7%	-	-	115	1.7%	84	85.2%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	18 846	952	5.1%	-	-	952	5.1%	5 508	34.6%	(100.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(14 652)	(3 017)		-		(3 017)		6 059		
Transfers recognised - capital	104 708	-	-	-	-	-	-	16 205	63.9%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	90 056	(3 017)		-		(3 017)		22 264		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	90 056	(3 017)		-		(3 017)		22 264		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	90 056	(3 017)		-		(3 017)		22 264		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	90 056	(3 017)		-		(3 017)		22 264		

Part 2: Capital Revenue and Expenditure

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Capital Revenue and Expenditure										
Source of Finance	96 599	-	-	-	-	-	-	10 813	20.2%	(100.0%)
National Government	95 823	-	-	-	-	-	-	10 786	20.6%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	95 823	-	-	-	-	-	-	10 786	20.6%	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	776	-	-	-	-	-	-	27	2.7%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	96 599	-	-	-	-	-	-	10 813	20.2%	(100.0%)
Governance and Administration	670	-	-	-	-	-	-	27	4.2%	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	670	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	27	902.6%	(100.0%)
Community and Public Safety	1 087	-	-	-	-	-	-	1 725	40.9%	(100.0%)
Community & Social Services	290	-	-	-	-	-	-	1 725	46.2%	(100.0%)
Sport And Recreation	797	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	9 975	-	-	-	-	-	-	1 028	37.2%	(100.0%)
Planning and Development	94	-	-	-	-	-	-	-	-	-
Road Transport	9 881	-	-	-	-	-	-	1 028	37.2%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	84 866	-	-	-	-	-	-	8 033	17.0%	(100.0%)
Electricity	593	-	-	-	-	-	-	-	-	-
Water	78 506	-	-	-	-	-	-	8 033	19.4%	(100.0%)
Waste Water Management	2 423	-	-	-	-	-	-	-	-	-
Waste Management	3 344	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Cash Flow from Operating Activities										
Receipts	242 688	40 025	16.5%	-	-	40 025	16.5%	30 554	41.4%	(100.0%)
Property rates, penalties and collection charges	3 991	311	7.8%	-	-	311	7.8%	601	37.6%	(100.0%)
Service charges	35 837	342	1.0%	-	-	342	1.0%	805	4.4%	(100.0%)
Other revenue	26 914	89	.3%	-	-	89	.3%	705	4.8%	(100.0%)
Government - operating	66 393	21 771	32.8%	-	-	21 771	32.8%	12 188	63.9%	(100.0%)
Government - capital	104 708	17 500	16.7%	-	-	17 500	16.7%	16 205	63.9%	(100.0%)
Interest	4 835	12	.2%	-	-	12	.2%	51	1.6%	(100.0%)
Dividends	10	-	-	-	-	-	-	-	-	-
Payments	(146 772)	(4 337)	3.0%	-	-	(4 337)	3.0%	(21 039)	40.7%	(100.0%)
Suppliers and employees	(141 893)	(4 337)	3.1%	-	-	(4 337)	3.1%	(20 996)	41.1%	(100.0%)
Finance charges	(4 879)	(0)	-	-	-	(0)	-	(43)	5.5%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	95 916	35 688	37.2%	-	-	35 688	37.2%	9 515	42.4%	(100.0%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(96 599)	(8 178)	8.5%	-	-	(8 178)	8.5%	(11 528)	32.9%	(100.0%)
Capital assets	(96 599)	(8 178)	8.5%	-	-	(8 178)	8.5%	(11 528)	32.9%	(100.0%)
Net Cash from/(used) Investing Activities	(96 599)	(8 178)	8.5%	-	-	(8 178)	8.5%	(11 528)	32.9%	(100.0%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	(69)	24.9%	(100.0%)
Repayment of borrowing	-	-	-	-	-	-	-	(69)	24.9%	(100.0%)
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	(69)	24.9%	(100.0%)
Net Increase/(Decrease) in cash held	(683)	27 509	(4 030.1%)	-	-	27 509	(4 030.1%)	(2 081)	82.1%	(100.0%)
Cash/cash equivalents at the year begin:	900	(2 325)	(258.3%)	-	-	(2 325)	(258.3%)	30 456	105.7%	(100.0%)
Cash/cash equivalents at the year end:	218	25 184	11 573.6%	-	-	25 184	11 573.6%	28 375	92.9%	(100.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Selby Selepe	051 673 9600
Financial Manager	Mr P Dyonase	051 673 9632

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: XHARIEP (DC16)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 201

Part1: Operating Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Operating Revenue and Expenditure										
Operating Revenue	65 268	18 744	28.7%	14 321	21.9%	33 065	50.7%	11 848	47.1%	20.9%
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	107	-	107	-	214	-	72	-	48.7%
Interest earned - external investments	-	130	-	69	-	199	-	4	-	1 659.0%
Interest earned - outstanding debtors	-	187	-	173	-	361	-	36	-	375.2%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	64 762	18 237	28.2%	13 949	21.5%	32 186	49.7%	11 711	47.0%	19.1%
Other own revenue	507	83	16.4%	22	4.4%	105	20.7%	24	12.3%	(8.1%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	65 268	12 880	19.7%	12 459	19.1%	25 339	38.8%	11 571	42.2%	7.7%
Employee related costs	42 370	9 865	23.3%	9 778	23.1%	19 643	46.4%	9 835	49.9%	(.6%)
Remuneration of councillors	4 317	1 133	26.2%	1 129	26.1%	2 262	52.4%	1 042	47.9%	8.3%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	1 652	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	5 996	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	10 932	1 882	17.2%	1 552	14.2%	3 434	31.4%	694	22.6%	123.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	-	5 864		1 862		7 726		276		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	-	5 864		1 862		7 726		276		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	-	5 864		1 862		7 726		276		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	-	5 864		1 862		7 726		276		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	-	5 864		1 862		7 726		276		

Part 2: Capital Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Capital Revenue and Expenditure										
Source of Finance	281	-	-	-	-	-	-	-	-	-
National Government	281	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	281	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	281	-	-	-	-	-	-	-	-	-
Governance and Administration	281	-	-	-	-	-	-	-	-	-
Executive & Council	193	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	88	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Cash Flow from Operating Activities										
Receipts	65 549	21 136	32.2%	13 420	20.5%	34 556	52.7%	11 602	49.3%	15.7%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-
Other revenue	507	31	6.2%	12	2.3%	43	8.5%	13	4.7%	(10.5%)
Government - operating	65 042	20 975	32.2%	13 339	20.5%	34 314	52.8%	11 586	49.8%	15.1%
Government - capital	-	-	-	-	-	-	-	-	-	-
Interest	-	130	-	69	-	199	-	3	-	2 568.6%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(65 268)	(16 222)	24.9%	(15 189)	23.3%	(31 411)	48.1%	(13 608)	50.7%	11.6%
Suppliers and employees	(64 668)	(15 737)	24.3%	(15 180)	23.5%	(30 917)	47.8%	(13 534)	50.5%	12.2%
Finance charges	(600)	(484)	80.7%	(9)	1.5%	(493)	82.2%	(74)	-	(88.1%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	281	4 915	1 752.1%	(1 770)	(630.9%)	3 145	1 121.2%	(2 006)	102.1%	(11.8%)
Cash Flow from Investing Activities										
Receipts	-	(7 000)	-	1 100	-	(5 900)	-	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	(7 000)	-	1 100	-	(5 900)	-	-	-	(100.0%)
Payments	(281)	-	-	-	-	-	-	-	-	-
Capital assets	(281)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(281)	(7 000)	2 495.5%	1 100	(392.2%)	(5 900)	2 103.4%	-	-	(100.0%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	0	(2 085)	##############	(670)	(5 580 300.0%)	(2 755)	##############	(2 006)	101.5%	(66.6%)
Cash/cash equivalents at the year begin:	-	2 822	-	737	-	2 822	-	2 268	-	(67.5%)
Cash/cash equivalents at the year end:	0	737	6 144 216.7%	68	563 916.7%	68	563 916.7%	262	(16.4%)	(74.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	100	4.0%	-	-	149	6.0%	2 231	90.0%	2 479	86.9%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	0	.1%	-	-	-	-	375	99.9%	375	13.1%	-	-	-	-
Total By Income Source	100	3.5%	-	-	149	5.2%	2 605	91.3%	2 854	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	100	3.5%	-	-	149	5.2%	2 605	91.3%	2 854	100.0%	-	-	-	-
Total By Customer Group	100	3.5%	-	-	149	5.2%	2 605	91.3%	2 854	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	10	.3%	237	6.0%	199	5.0%	3 529	88.8%	3 975	62.4%
Auditor-General	-	-	754	32.1%	966	41.1%	631	26.8%	2 351	36.9%
Other	-	-	-	-	1	2.5%	40	97.5%	41	.6%
Total	10	.2%	990	15.6%	1 166	18.3%	4 200	66.0%	6 367	100.0%

Contact Details

Municipal Manager	Ms Lebohang Moletsane	051 713 9304
Financial Manager	Mr Sejane Matobako	051 713 9307

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MASILONYANA (FS181)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Operating Revenue and Expenditure										
Operating Revenue	274 411	43 873	16.0%	39 362	14.3%	83 235	30.3%	69 723	62.8%	(43.5%)
Property rates	44 450	20 711	46.6%	16 473	37.1%	37 184	83.7%	16 415	77.7%	.3%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	34 631	5 367	15.5%	4 080	11.8%	9 447	27.3%	5 811	50.2%	(29.8%)
Service charges - water revenue	40 167	9 128	22.7%	9 029	22.5%	18 158	45.2%	12 847	68.4%	(29.7%)
Service charges - sanitation revenue	23 269	5 012	21.5%	4 949	21.3%	9 961	42.8%	6 657	60.4%	(25.7%)
Service charges - refuse revenue	15 045	2 656	17.7%	2 623	17.4%	5 279	35.1%	3 606	50.6%	(27.3%)
Service charges - other	-	877	-	2 160	-	3 036	-	44	-	4 770.4%
Rental of facilities and equipment	157	69	44.1%	61	39.2%	131	83.3%	(61)	(80.7%)	(201.2%)
Interest earned - external investments	594	-	-	-	-	-	-	-	15.4%	-
Interest earned - outstanding debtors	5 179	(4)	(.1%)	(22)	(.4%)	(26)	(.5%)	-	-	(100.0%)
Dividends received	8	-	-	-	-	-	-	-	-	-
Fines	500	-	-	-	-	-	-	(4)	-	(100.0%)
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	110 412	-	-	-	-	-	-	24 406	67.5%	(100.0%)
Other own revenue	-	57	-	9	-	66	-	-	-	(100.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	272 760	8 942	3.3%	747	.3%	9 689	3.6%	21 771	30.8%	(96.6%)
Employee related costs	94 017	7 664	8.2%	5	-	7 669	8.2%	19 204	48.1%	(100.0%)
Remuneration of councillors	7 258	6	.1%	-	-	6	.1%	1 057	30.9%	(100.0%)
Debt impairment	51 324	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	27 940	-	-	-	-	-	-	-	-	-
Finance charges	1 406	85	6.1%	67	4.7%	152	10.8%	-	-	(100.0%)
Bulk purchases	42 848	-	-	-	-	-	-	-	26.0%	-
Other Materials	13 952	-	-	-	-	-	-	1 396	31.7%	(100.0%)
Contracted services	3 818	862	22.6%	497	13.0%	1 359	35.6%	16	54.5%	2 994.3%
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	30 197	326	1.1%	179	.6%	504	1.7%	98	53.0%	82.2%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1 651	34 931		38 615		73 545		47 953		
Transfers recognised - capital	34 019	-	-	-	-	-	-	19 776	56.2%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	1 160	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	36 830	34 931		38 615		73 545		67 729		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	36 830	34 931		38 615		73 545		67 729		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	36 830	34 931		38 615		73 545		67 729		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	36 830	34 931		38 615		73 545		67 729		

Part 2: Capital Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Capital Revenue and Expenditure										
Source of Finance	35 180	793	2.3%	-	-	793	2.3%	3 090	11.2%	(100.0%)
National Government	34 020	-	-	-	-	-	-	3 090	13.1%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	34 020	-	-	-	-	-	-	3 090	13.1%	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 160	793	68.3%	-	-	793	68.3%	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	35 180	793	2.3%	-	-	793	2.3%	3 090	11.2%	(100.0%)
Governance and Administration	1 221	419	34.3%	-	-	419	34.3%	-	18.9%	-
Executive & Council	1 151	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	70	-	-	-	-	-	-	-	-	-
Corporate Services	-	419	-	-	-	419	-	-	-	-
Community and Public Safety	4 224	374	8.9%	-	-	374	8.9%	-	-	-
Community & Social Services	3 098	374	12.1%	-	-	374	12.1%	-	-	-
Sport And Recreation	1 036	-	-	-	-	-	-	-	-	-
Public Safety	90	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	5 132	-	-	-	-	-	-	2 937	36.2%	(100.0%)
Planning and Development	1 000	-	-	-	-	-	-	-	-	-
Road Transport	4 132	-	-	-	-	-	-	2 937	38.8%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	24 603	-	-	-	-	-	-	152	.6%	(100.0%)
Electricity	1 000	-	-	-	-	-	-	-	-	-
Water	14 233	-	-	-	-	-	-	152	1.0%	(100.0%)
Waste Water Management	6 770	-	-	-	-	-	-	-	-	-
Waste Management	2 600	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Cash Flow from Operating Activities										
Receipts	241 461	59 913	24.8%	37 273	15.4%	97 186	40.2%	48 752	41.1%	(23.5%)
Property rates, penalties and collection charges	28 893	5 780	20.0%	3 555	12.3%	9 335	32.3%	2 593	19.2%	37.1%
Service charges	73 523	7 091	9.6%	5 817	7.9%	12 908	17.6%	1 883	5.0%	208.9%
Other revenue	757	55	7.2%	47	6.2%	102	13.5%	94	5.1%	(49.9%)
Government - operating	110 412	46 988	42.6%	27 853	25.2%	74 841	67.8%	24 406	67.5%	14.1%
Government - capital	24 019	-	-	-	-	-	-	19 776	65.8%	(100.0%)
Interest	3 850	-	-	-	-	-	-	-	-	-
Dividends	8	-	-	-	-	-	-	-	-	-
Payments	(193 498)	(58 143)	30.0%	(29 364)	15.2%	(87 507)	45.2%	(44 608)	53.9%	(34.2%)
Suppliers and employees	(192 092)	(58 143)	30.3%	(29 364)	15.3%	(87 507)	45.6%	(44 608)	55.1%	(34.2%)
Finance charges	(1 406)	-	-	-	-	-	-	-	.2%	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	47 963	1 770	3.7%	7 908	16.5%	9 679	20.2%	4 144	.7%	90.9%
Cash Flow from Investing Activities										
Receipts	-	(120)	-	(6 309)	-	(6 428)	-	8 189	1 002.6%	(177.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	(120)	-	(6 309)	-	(6 428)	-	-	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	8 189	-	(100.0%)
Payments	(34 019)	(793)	2.3%	-	-	(793)	2.3%	(3 090)	18.5%	(100.0%)
Capital assets	(34 019)	(793)	2.3%	-	-	(793)	2.3%	(3 090)	18.5%	(100.0%)
Net Cash from/(used) Investing Activities	(34 019)	(913)	2.7%	(6 309)	18.5%	(7 221)	21.2%	5 099	(10.2%)	(223.7%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(783)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(783)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(783)	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	13 161	858	6.5%	1 600	12.2%	2 457	18.7%	9 243	27.1%	(82.7%)
Cash/cash equivalents at the year begin:	650	-	-	858	131.9%	-	-	1 467	606.3%	(41.6%)
Cash/cash equivalents at the year end:	13 811	858	6.2%	2 457	17.8%	2 457	17.8%	10 711	57.7%	(77.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 134	1.9%	4 664	2.2%	3 973	1.9%	200 672	94.0%	213 443	28.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 886	3.6%	2 312	4.4%	1 305	2.5%	47 410	89.6%	52 913	6.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	5 751	3.9%	5 632	3.8%	4 289	2.9%	132 050	89.4%	147 722	19.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 287	1.8%	2 239	1.8%	1 222	1.0%	121 412	95.5%	127 159	16.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 235	1.6%	1 221	1.6%	1 169	1.6%	71 255	95.2%	74 879	9.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	20	1.2%	18	1.1%	16	1.0%	1 533	96.6%	1 586	.2%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	(16)	-	77 821	100.0%	77 805	10.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	67 115	100.0%	67 115	8.8%	-	-	-	-
Total By Income Source	15 313	2.0%	16 084	2.1%	11 958	1.6%	719 268	94.3%	762 623	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 534	2.8%	1 525	2.7%	1 511	2.7%	51 040	91.8%	55 610	7.3%	-	-	-	-
Commercial	1 058	6.3%	1 113	6.7%	833	5.0%	13 714	82.0%	16 717	2.2%	-	-	-	-
Households	12 709	1.8%	13 435	1.9%	9 610	1.4%	654 514	94.8%	690 269	90.5%	-	-	-	-
Other	12	44.0%	11	42.0%	4	13.9%	-	-	27	-	-	-	-	-
Total By Customer Group	15 313	2.0%	16 084	2.1%	11 958	1.6%	719 268	94.3%	762 623	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	2 376	3.9%	2 191	3.6%	2 287	3.7%	54 246	88.8%	61 099	50.6%
Bulk Water	570	4.0%	348	2.4%	296	2.1%	13 083	91.5%	14 297	11.8%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	377	100.0%	-	-	-	-	377	.3%
Trade Creditors	1 187	2.8%	3 802	9.0%	518	1.2%	36 813	87.0%	42 320	35.1%
Auditor-General	-	-	-	-	114	4.4%	2 479	95.6%	2 593	2.1%
Other	-	-	-	-	-	-	-	-	-	-
Total	4 133	3.4%	6 717	5.6%	3 215	2.7%	106 621	88.3%	120 686	100.0%

Contact Details

Municipal Manager	Mr P.Tsekedi	057 733 0106
Financial Manager	Ms Fikile Mzizi	057 733 2842

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: TOKOLOGO (FS182)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 201

Part1: Operating Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Operating Revenue and Expenditure										
Operating Revenue	106 167	36 567	34.4%	23 553	22.2%	60 120	56.6%	9 620	56.2%	144.8%
Property rates	4 903	5 189	105.8%	(10)	(.2%)	5 178	105.6%	178	67.1%	(105.9%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	13 854	2 800	20.2%	4 247	30.7%	7 046	50.9%	1 839	35.5%	131.0%
Service charges - water revenue	2 474	640	25.9%	1 068	43.2%	1 708	69.0%	687	71.7%	55.6%
Service charges - sanitation revenue	10 036	2 855	28.4%	4 810	47.9%	7 665	76.4%	2 606	62.1%	84.5%
Service charges - refuse revenue	6 724	1 874	27.9%	3 786	56.3%	5 659	84.2%	1 720	98.7%	120.1%
Service charges - other	-	-	-	-	-	-	-	28	-	(100.0%)
Rental of facilities and equipment	585	73	12.5%	94	16.0%	167	28.6%	98	436.8%	(4.5%)
Interest earned - external investments	739	92	12.4%	56	7.5%	147	20.0%	48	11.1%	16.5%
Interest earned - outstanding debtors	13 220	2 282	17.3%	4 985	37.7%	7 267	55.0%	2 188	53.7%	127.8%
Dividends received	9	-	-	-	-	-	-	9	148 962.6%	(100.0%)
Fines	50	-	-	-	-	-	-	22	46.5%	(100.0%)
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	53 175	20 689	38.9%	4 200	7.9%	24 889	46.8%	99	42.6%	4 150.2%
Other own revenue	398	72	18.1%	318	79.8%	390	97.9%	94	39.3%	237.7%
Gains on disposal of PPE	-	2	-	-	-	2	-	4	-	(100.0%)
Operating Expenditure	105 662	21 659	20.5%	27 932	26.4%	49 591	46.9%	24 906	46.6%	12.1%
Employee related costs	41 097	9 949	24.2%	11 248	27.4%	21 197	51.6%	10 461	51.2%	7.5%
Remuneration of councillors	2 944	685	23.3%	653	22.2%	1 339	45.5%	229	16.5%	185.2%
Debt impairment	989	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	2 239	-	-	-	-	-	-	-	-	-
Finance charges	420	223	53.0%	-	-	223	53.0%	17	10.6%	(100.0%)
Bulk purchases	34 600	3 532	10.2%	2 863	8.3%	6 395	18.5%	4 499	23.2%	(36.4%)
Other Materials	3 701	-	-	-	-	-	-	856	63.0%	(100.0%)
Contracted services	6 775	3 601	53.1%	8 067	119.1%	11 668	172.2%	5 570	275.6%	44.8%
Transfers and grants	-	825	-	823	-	1 647	-	535	-	53.9%
Other expenditure	12 897	2 844	22.1%	4 278	33.2%	7 123	55.2%	2 739	35.8%	56.2%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	505	14 908		(4 380)		10 529		(15 287)		
Transfers recognised - capital	125 086	12 587	10.1%	6 000	4.8%	18 587	14.9%	-	7.1%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	125 591	27 496		1 620		29 116		(15 287)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	125 591	27 496		1 620		29 116		(15 287)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	125 591	27 496		1 620		29 116		(15 287)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	125 591	27 496		1 620		29 116		(15 287)		

Part 2: Capital Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Capital Revenue and Expenditure										
Source of Finance	125 586	35 543	28.3%	25 576	20.4%	61 118	48.7%	31 390	67.7%	(18.5%)
National Government	125 086	35 543	28.4%	25 576	20.4%	61 118	48.9%	31 390	68.2%	(18.5%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	125 086	35 543	28.4%	25 576	20.4%	61 118	48.9%	31 390	68.2%	(18.5%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	500	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	125 586	35 543	28.3%	25 576	20.4%	61 118	48.7%	31 390	67.7%	(18.5%)
Governance and Administration	500	-	-	-	-	-	-	-	-	-
Executive & Council	500	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	790	-	-	-	-	-	-	471	7.0%	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	471	-	(100.0%)
Sport And Recreation	790	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	12 966	637	4.9%	2 197	16.9%	2 835	21.9%	4 234	61.6%	(48.1%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	12 966	637	4.9%	2 197	16.9%	2 835	21.9%	4 234	61.6%	(48.1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	111 329	34 906	31.4%	23 378	21.0%	58 284	52.4%	26 685	76.2%	(12.4%)
Electricity	3 100	980	31.6%	963	31.1%	1 943	62.7%	-	32.8%	(100.0%)
Water	108 229	33 925	31.3%	22 415	20.7%	56 341	52.1%	23 773	73.9%	(5.7%)
Waste Water Management	-	-	-	-	-	-	-	2 911	-	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Cash Flow from Operating Activities										
Receipts	215 184	61 474	28.6%	36 074	16.8%	97 547	45.3%	23 222	36.6%	55.3%
Property rates, penalties and collection charges	2 948	892	30.3%	460	15.6%	1 352	45.9%	374	16.1%	23.0%
Service charges	25 034	6 639	26.5%	4 959	19.8%	11 598	46.3%	2 053	28.5%	141.6%
Other revenue	560	145	25.9%	412	73.5%	556	99.4%	191	28.1%	115.8%
Government - operating	53 175	20 689	38.9%	5 595	10.5%	26 284	49.4%	14 758	73.1%	(62.1%)
Government - capital	125 086	33 017	26.4%	23 350	18.7%	56 368	45.1%	5 768	15.5%	304.8%
Interest	8 375	92	1.1%	1 298	15.5%	1 389	16.6%	48	13.4%	2 613.2%
Dividends	5	-	-	-	-	-	-	31	-	(100.0%)
Payments	(102 433)	(21 636)	21.1%	(27 864)	27.2%	(49 500)	48.3%	(25 348)	48.9%	9.9%
Suppliers and employees	(102 013)	(20 589)	20.2%	(27 042)	26.5%	(47 630)	46.7%	(24 813)	48.1%	9.0%
Finance charges	(420)	(223)	53.0%	-	-	(223)	53.0%	-	6.3%	-
Transfers and grants	-	(825)	-	(823)	-	(1 647)	-	(535)	-	53.9%
Net Cash from/(used) Operating Activities	112 751	39 838	35.3%	8 209	7.3%	48 047	42.6%	(2 125)	16.7%	(486.3%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(125 586)	(35 543)	28.3%	(25 576)	20.4%	(61 118)	48.7%	(31 390)	67.3%	(18.5%)
Capital assets	(125 586)	(35 543)	28.3%	(25 576)	20.4%	(61 118)	48.7%	(31 390)	67.3%	(18.5%)
Net Cash from/(used) Investing Activities	(125 586)	(35 543)	28.3%	(25 576)	20.4%	(61 118)	48.7%	(31 390)	67.3%	(18.5%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(12 835)	4 295	(33.5%)	(17 366)	135.3%	(13 071)	101.8%	(33 515)	224.8%	(48.2%)
Cash/cash equivalents at the year begin:	4 766	5 202	109.2%	9 497	199.3%	5 202	109.2%	(1 542)	-	(716.1%)
Cash/cash equivalents at the year end:	(8 069)	9 497	(117.7%)	(7 869)	97.5%	(7 869)	97.5%	(35 057)	197.9%	(77.6%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	372	3.0%	364	3.0%	357	2.9%	11 093	91.0%	12 185	7.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	886	8.9%	1 002	10.0%	495	5.0%	7 603	76.1%	9 986	5.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	427	1.9%	459	2.0%	341	1.5%	21 502	94.6%	22 729	13.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 169	2.8%	1 102	2.6%	1 039	2.5%	38 906	92.2%	42 216	24.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 299	2.6%	1 251	2.5%	1 192	2.4%	46 416	92.5%	50 158	29.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	31	1.7%	30	1.7%	30	1.7%	1 664	94.8%	1 755	1.0%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 073	3.2%	804	2.4%	778	2.3%	31 251	92.2%	33 905	19.6%	-	-	-	-
Total By Income Source	5 255	3.0%	5 012	2.9%	4 232	2.4%	158 435	91.6%	172 934	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	305	4.1%	274	3.6%	217	2.9%	6 707	89.4%	7 503	4.3%	-	-	-	-
Commercial	637	4.0%	592	3.7%	325	2.0%	14 558	90.4%	16 112	9.3%	-	-	-	-
Households	4 293	2.9%	4 128	2.8%	3 675	2.5%	136 625	91.9%	148 721	86.0%	-	-	-	-
Other	20	3.3%	19	3.2%	15	2.5%	544	91.0%	598	.3%	-	-	-	-
Total By Customer Group	5 255	3.0%	5 012	2.9%	4 232	2.4%	158 435	91.6%	172 934	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	2 283	6.0%	4 497	11.8%	-	-	31 230	82.2%	38 010	55.1%
Bulk Water	-	-	-	-	-	-	21 813	100.0%	21 813	31.6%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	1 448	91.2%	5	.3%	5	.3%	130	8.2%	1 587	2.3%
Other	541	7.1%	1 658	21.9%	972	12.8%	4 408	58.2%	7 579	11.0%
Total	4 272	6.2%	6 159	8.9%	977	1.4%	57 582	83.5%	68 990	100.0%

Contact Details

Municipal Manager	Mr K J. Motlhale	053 541 0014
Financial Manager	Mrs M Masisi	053 541 0014

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: TSWELOPELE (FS183)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Operating Revenue and Expenditure										
Operating Revenue	150 219	61 434	40.9%	37 454	24.9%	98 888	65.8%	10 105	45.9%	270.7%
Property rates	18 085	1 571	8.7%	2 073	11.5%	3 644	20.1%	71	68.2%	2 801.9%
Property rates - penalties and collection charges	-	14 707	-	-		14 707	-	-	-	-
Service charges - electricity revenue	36 415	10 085	27.7%	9 744	26.8%	19 829	54.5%	7 071	46.0%	37.8%
Service charges - water revenue	8 677	1 193	13.8%	1 555	17.9%	2 748	31.7%	1 489	35.0%	4.4%
Service charges - sanitation revenue	7 055	549	7.8%	0	-	549	7.8%	-	23.6%	(100.0%)
Service charges - refuse revenue	4 467	820	18.4%	839	18.8%	1 659	37.1%	724	41.8%	15.9%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	647	208	32.1%	403	62.3%	611	94.4%	91	97.1%	345.3%
Interest earned - external investments	600	54	9.0%	11	1.8%	65	10.9%	-	11.3%	(100.0%)
Interest earned - outstanding debtors	1 000	-	-	-	-	-	-	-	26.8%	-
Dividends received	50	-	-	-	-	-	-	-	403.8%	-
Fines	40	74	184.4%	16	40.1%	90	224.5%	-	30.1%	(100.0%)
Licences and permits	80	11	13.1%	4	4.8%	14	17.9%	-	26.7%	(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	69 989	31 145	44.5%	22 737	32.5%	53 882	77.0%	-	45.7%	(100.0%)
Other own revenue	3 115	1 017	32.6%	73	2.3%	1 090	35.0%	659	82.8%	(88.9%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	180 781	24 486	13.5%	33 237	18.4%	57 723	31.9%	18 897	39.4%	75.9%
Employee related costs	63 594	16 099	25.3%	15 604	24.5%	31 703	49.9%	14 602	49.6%	6.9%
Remuneration of councillors	6 563	1 217	18.5%	1 168	17.8%	2 385	36.3%	1 262	33.3%	(7.5%)
Debt impairment	6 100	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	26 000	-	-	-	-	-	-	-	-	-
Finance charges	2 958	590	20.0%	593	20.0%	1 183	40.0%	-	46.2%	(100.0%)
Bulk purchases	33 895	2 622	7.7%	4 623	13.6%	7 245	21.4%	-	40.8%	(100.0%)
Other Materials	8 340	403	4.8%	1 375	16.5%	1 777	21.3%	637	15.7%	115.7%
Contracted services	-	716	-	6 695	-	7 411	-	-	31.2%	(100.0%)
Transfers and grants	-	861	-	793	-	1 653	-	-	-	(100.0%)
Other expenditure	33 332	1 979	5.9%	2 387	7.2%	4 365	13.1%	2 395	56.2%	(.4%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(30 562)	36 948		4 217		41 165		(8 792)		
Transfers recognised - capital	23 838	15 287	64.1%	427	1.8%	15 714	65.9%	-	16.3%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(6 724)	52 235		4 644		56 879		(8 792)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(6 724)	52 235		4 644		56 879		(8 792)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(6 724)	52 235		4 644		56 879		(8 792)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(6 724)	52 235		4 644		56 879		(8 792)		

Part 2: Capital Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Capital Revenue and Expenditure										
Source of Finance	22 672	3 924	17.3%	8 222	36.3%	12 147	53.6%	-	-	(100.0%)
National Government	22 645	3 921	17.3%	7 509	33.2%	11 430	50.5%	-	-	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	22 645	3 921	17.3%	7 509	33.2%	11 430	50.5%	-	-	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	27	4	14.0%	-	-	4	14.0%	-	-	-
Public contributions and donations	-	-	-	713	-	713	-	-	-	(100.0%)
Capital Expenditure Standard Classification	22 672	3 924	17.3%	8 222	36.3%	12 147	53.6%	-	-	(100.0%)
Governance and Administration	5	4	75.7%	-	-	4	75.7%	-	-	-
Executive & Council	5	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	4	-	-	-	4	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	8 079	-	-	3 068	38.0%	3 068	38.0%	-	-	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	8 079	-	-	3 068	38.0%	3 068	38.0%	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	3 593	2 057	57.2%	403	11.2%	2 459	68.4%	-	-	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	3 593	2 057	57.2%	403	11.2%	2 459	68.4%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	10 995	1 864	17.0%	4 751	43.2%	6 615	60.2%	-	-	(100.0%)
Electricity	-	-	-	-	-	-	-	-	-	-
Water	22	-	-	-	-	-	-	-	-	-
Waste Water Management	10 973	1 864	17.0%	4 751	43.3%	6 615	60.3%	-	-	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Cash Flow from Operating Activities										
Receipts	164 420	60 565	36.8%	39 294	23.9%	99 860	60.7%	12 091	37.3%	225.0%
Property rates, penalties and collection charges	15 372	1 266	8.2%	1 820	11.8%	3 086	20.1%	1 329	31.6%	36.9%
Service charges	49 641	7 991	16.1%	11 904	24.0%	19 895	40.1%	3 493	27.0%	240.8%
Other revenue	3 881	4 821	124.2%	2 395	61.7%	7 216	185.9%	308	275.0%	677.6%
Government - operating	70 039	31 145	44.5%	23 164	33.1%	54 309	77.5%	558	43.7%	4 054.9%
Government - capital	23 837	15 287	64.1%	-	-	15 287	64.1%	6 400	28.6%	(100.0%)
Interest	1 600	56	3.5%	11	.7%	66	4.2%	3	4.0%	303.8%
Dividends	50	-	-	-	-	-	-	-	403.8%	-
Payments	(148 682)	(15 804)	10.6%	(33 471)	22.5%	(49 274)	33.1%	(13 674)	40.9%	144.8%
Suppliers and employees	(148 682)	(14 856)	10.0%	(32 085)	21.6%	(46 941)	31.6%	(13 674)	40.5%	134.6%
Finance charges	-	(555)	-	(593)	-	(1 148)	-	-	62.2%	(100.0%)
Transfers and grants	-	(393)	-	(793)	-	(1 186)	-	-	-	(100.0%)
Net Cash from/(used) Operating Activities	15 738	44 762	284.4%	5 824	37.0%	50 585	321.4%	(1 584)	26.1%	(467.7%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(23 837)	-	-	-	-	-	-	(300)	.6%	(100.0%)
Capital assets	(23 837)	-	-	-	-	-	-	(300)	.6%	(100.0%)
Net Cash from/(used) Investing Activities	(23 837)	-	-	-	-	-	-	(300)	.6%	(100.0%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(830)	-	-	-	-	-	-	-	43.0%	-
Repayment of borrowing	(830)	-	-	-	-	-	-	-	43.0%	-
Net Cash from/(used) Financing Activities	(830)	-	-	-	-	-	-	-	43.0%	-
Net Increase/(Decrease) in cash held	(8 929)	44 762	(501.3%)	5 824	(65.2%)	50 585	(566.5%)	(1 884)	(247.5%)	(409.2%)
Cash/cash equivalents at the year begin:	7 916	3 300	41.7%	48 062	607.1%	3 300	41.7%	16 055	41.5%	199.4%
Cash/cash equivalents at the year end:	(1 013)	48 062	(4 745.7%)	53 886	(5 320.8%)	53 886	(5 320.8%)	14 171	398.3%	280.2%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	555	5.7%	440	4.5%	319	3.3%	8 372	86.4%	9 687	9.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 921	26.0%	2 819	18.7%	2 070	13.7%	6 254	41.5%	15 063	15.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 677	12.5%	627	1.7%	511	1.4%	31 677	84.5%	37 492	38.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	418	3.1%	395	2.9%	363	2.7%	12 269	91.3%	13 445	13.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	273	2.9%	258	2.8%	237	2.5%	8 585	91.8%	9 352	9.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 675	13.4%	614	4.9%	1 167	9.3%	9 023	72.3%	12 478	12.8%	-	-	-	-
Total By Income Source	11 518	11.8%	5 153	5.3%	4 666	4.8%	76 180	78.1%	97 517	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 191	8.5%	623	4.4%	564	4.0%	11 676	83.1%	14 053	14.4%	-	-	-	-
Commercial	5 189	13.9%	2 344	6.3%	2 447	6.5%	27 422	73.3%	37 402	38.4%	-	-	-	-
Households	5 012	11.1%	2 183	4.8%	1 654	3.7%	36 394	80.4%	45 242	46.4%	-	-	-	-
Other	127	15.4%	3	.3%	2	.2%	689	84.0%	820	.8%	-	-	-	-
Total By Customer Group	11 518	11.8%	5 153	5.3%	4 666	4.8%	76 180	78.1%	97 517	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	2 893	5.1%	8 595	15.3%	-	-	44 693	79.6%	56 181	87.1%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	1 956	100.0%	1 956	3.0%
Other	-	-	6 368	100.0%	-	-	-	-	6 368	9.9%
Total	2 893	4.5%	14 963	23.2%	-	-	46 649	72.3%	64 505	100.0%

Contact Details

Municipal Manager	Ms Matiro Rebecca Mogopodi	051 853 1111
Financial Manager	Mr L Moletsane	051 853 1111

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MATJHABENG (FS184)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 201

Part1: Operating Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Operating Revenue and Expenditure										
Operating Revenue	2 490 298	685 538	27.5%	545 190	21.9%	1 230 728	49.4%	561 691	52.8%	(2.9%)
Property rates	294 053	76 832	26.1%	76 285	25.9%	153 117	52.1%	71 650	55.2%	6.5%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	673 476	212 823	31.6%	136 892	20.3%	349 715	51.9%	130 796	48.4%	4.7%
Service charges - water revenue	361 260	77 843	21.5%	95 640	26.5%	173 483	48.0%	88 343	56.3%	8.3%
Service charges - sanitation revenue	155 578	35 339	22.7%	48 001	30.9%	83 341	53.6%	43 296	60.3%	10.9%
Service charges - refuse revenue	88 430	31 467	35.6%	30 082	34.0%	61 548	69.6%	28 363	66.7%	6.1%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	21 060	20 768	98.6%	3 110	14.8%	23 877	113.4%	3 640	27.8%	(14.6%)
Interest earned - external investments	3 639	267	7.3%	46	1.3%	313	8.6%	277	34.3%	(83.3%)
Interest earned - outstanding debtors	135 684	30 241	22.3%	47 720	35.2%	77 961	57.5%	42 953	64.0%	11.1%
Dividends received	20	-	-	-	-	-	-	-	-	-
Fines	21 060	926	4.4%	632	3.0%	1 558	7.4%	901	9.6%	(29.9%)
Licences and permits	75	12	16.0%	35	45.9%	47	61.9%	22	101.5%	58.3%
Agency services	-	1 689	-	3 156	-	4 845	-	3 530	24.1%	(10.6%)
Transfers recognised - operational	461 252	191 265	41.5%	129 707	28.1%	320 972	69.6%	131 460	73.2%	(1.3%)
Other own revenue	224 710	6 065	2.7%	(26 115)	(11.6%)	(20 050)	(8.9%)	16 460	17.9%	(258.7%)
Gains on disposal of PPE	50 000	-	-	-	-	-	-	-	-	-
Operating Expenditure	2 415 436	350 695	14.5%	370 926	15.4%	721 621	29.9%	431 223	38.6%	(14.0%)
Employee related costs	732 642	170 530	23.3%	162 665	22.2%	333 194	45.5%	161 926	47.7%	.5%
Remuneration of councillors	30 822	8 448	27.4%	8 122	26.3%	16 569	53.8%	7 447	51.8%	9.1%
Debt impairment	142 020	1 105	.8%	744	.5%	1 849	1.3%	1 199	1.8%	(37.9%)
Depreciation and asset impairment	136 000	-	-	-	-	-	-	-	3.1%	-
Finance charges	133 865	117	.1%	112	.1%	229	.2%	97	1.4%	15.6%
Bulk purchases	921 205	91 139	9.9%	76 789	8.3%	167 928	18.2%	110 779	25.9%	(30.7%)
Other Materials	122 508	25 331	20.7%	45 045	36.8%	70 376	57.4%	30 936	16.2%	45.6%
Contracted services	104 068	23 105	22.2%	27 204	26.1%	50 309	48.3%	32 485	114.0%	(16.3%)
Transfers and grants	-	-	-	-	-	-	-	9 807	-	(100.0%)
Other expenditure	92 307	30 920	33.5%	50 245	54.4%	81 165	87.9%	76 547	165.9%	(34.4%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	74 862	334 843		174 264		509 107		130 468		
Transfers recognised - capital	163 406	75 681	46.3%	29 515	18.1%	105 196	64.4%	42 036	68.2%	(29.8%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	238 268	410 524		203 779		614 303		172 504		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	238 268	410 524		203 779		614 303		172 504		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	238 268	410 524		203 779		614 303		172 504		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	238 268	410 524		203 779		614 303		172 504		

Part 2: Capital Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Capital Revenue and Expenditure										
Source of Finance	163 406	23 089	14.1%	35 497	21.7%	58 586	35.9%	35 688	40.7%	(.5%)
National Government	163 406	23 089	14.1%	35 497	21.7%	58 586	35.9%	33 970	45.4%	4.5%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	163 406	23 089	14.1%	35 497	21.7%	58 586	35.9%	33 970	45.4%	4.5%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	1 718	11.4%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	163 406	23 089	14.1%	35 497	21.7%	58 586	35.9%	35 688	40.7%	(.5%)
Governance and Administration	-	-	-	-	-	-	-	1 718	13.0%	(100.0%)
Executive & Council	-	-	-	-	-	-	-	1 718	13.0%	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	42 418	1 158	2.7%	5 807	13.7%	6 965	16.4%	8 243	538.8%	(29.6%)
Community & Social Services	-	-	-	261	-	261	-	2 321	155.1%	(88.8%)
Sport And Recreation	42 418	1 158	2.7%	5 546	13.1%	6 704	15.8%	5 922	-	(6.4%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	21 223	8 431	39.7%	6 005	28.3%	14 436	68.0%	8 599	77.9%	(30.2%)
Planning and Development	2 235	1 447	64.7%	-	-	1 447	64.7%	2 208	173.9%	(100.0%)
Road Transport	18 988	6 984	36.8%	6 005	31.6%	12 989	68.4%	6 391	67.6%	(6.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	99 765	13 500	13.5%	23 686	23.7%	37 185	37.3%	17 127	25.6%	38.3%
Electricity	12 912	-	-	248	1.9%	248	1.9%	-	9.2%	(100.0%)
Water	86 853	206	.2%	1 708	2.0%	1 914	2.2%	256	2.0%	566.4%
Waste Water Management	-	13 294	-	21 729	-	35 023	-	16 871	38.5%	28.8%
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Cash Flow from Operating Activities										
Receipts	2 022 557	529 216	26.2%	393 154	19.4%	922 370	45.6%	439 100	42.7%	(10.5%)
Property rates, penalties and collection charges	264 647	55 591	21.0%	42 701	16.1%	98 293	37.1%	66 000	44.2%	(35.3%)
Service charges	833 734	177 287	21.3%	165 694	19.9%	342 981	41.1%	172 356	33.4%	(3.9%)
Other revenue	160 174	27 511	17.2%	23 984	15.0%	51 495	32.1%	23 042	24.7%	4.1%
Government - operating	461 252	191 265	41.5%	129 707	28.1%	320 972	69.6%	131 460	75.0%	(1.3%)
Government - capital	163 406	75 681	46.3%	29 515	18.1%	105 196	64.4%	42 036	68.2%	(29.8%)
Interest	139 323	1 880	1.3%	1 553	1.1%	3 433	2.5%	4 207	14.7%	(63.1%)
Dividends	20	-	-	-	-	-	-	-	-	-
Payments	(1 906 267)	(342 547)	18.0%	(370 926)	19.5%	(713 473)	37.4%	(431 223)	42.9%	(14.0%)
Suppliers and employees	(1 775 079)	(342 430)	19.3%	(370 814)	20.9%	(713 243)	40.2%	(421 319)	45.3%	(12.0%)
Finance charges	(131 188)	(117)	.1%	(112)	.1%	(229)	.2%	(97)	1.2%	15.6%
Transfers and grants	-	-	-	-	-	-	-	(9 807)	63.2%	(100.0%)
Net Cash from/(used) Operating Activities	116 290	186 669	160.5%	22 228	19.1%	208 897	179.6%	7 877	38.7%	182.2%
Cash Flow from Investing Activities										
Receipts	50 000	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	50 000	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(163 406)	(23 089)	14.1%	(35 497)	21.7%	(58 586)	35.9%	(35 688)	47.2%	(.5%)
Capital assets	(163 406)	(23 089)	14.1%	(35 497)	21.7%	(58 586)	35.9%	(35 688)	47.2%	(.5%)
Net Cash from/(used) Investing Activities	(113 406)	(23 089)	20.4%	(35 497)	31.3%	(58 586)	51.7%	(35 688)	76.7%	(.5%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	2 884	163 580	5 672.2%	(13 269)	(460.1%)	150 311	5 212.1%	(27 811)	964.5%	(52.3%)
Cash/cash equivalents at the year begin:	(4 875)	(4 875)	100.0%	158 705	(3 255.2%)	(4 875)	100.0%	(15 076)	(1.5%)	(1 152.7%)
Cash/cash equivalents at the year end:	(1 992)	158 705	(7 968.7%)	145 436	(7 302.5%)	145 436	(7 302.5%)	(42 887)	(12.9%)	(439.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	45 753	4.5%	20 161	2.0%	18 000	1.8%	926 409	91.7%	1 010 322	33.0%	55	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	43 473	16.1%	19 975	7.4%	12 220	4.5%	193 785	71.9%	269 453	8.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	23 769	8.1%	8 873	3.0%	7 292	2.5%	253 515	86.4%	293 449	9.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	13 776	3.4%	10 950	2.7%	10 741	2.6%	370 254	91.3%	405 721	13.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	8 418	3.2%	6 550	2.5%	6 467	2.5%	241 856	91.9%	263 290	8.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1 174	1.7%	1 145	1.7%	1 121	1.7%	64 486	94.9%	67 926	2.2%	-	-	-	-
Interest on Arrear Debtor Accounts	15 989	2.2%	15 615	2.2%	15 223	2.1%	664 795	93.4%	711 622	23.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	382	1.1%	1 531	4.3%	1 530	4.3%	31 995	90.3%	35 437	1.2%	-	-	-	-
Total By Income Source	152 733	5.0%	84 800	2.8%	72 595	2.4%	2 747 093	89.9%	3 057 221	100.0%	55	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	10 298	11.5%	5 772	6.4%	4 489	5.0%	69 341	77.1%	89 900	2.9%	-	-	-	-
Commercial	51 008	9.1%	22 370	4.0%	13 301	2.4%	476 826	84.6%	563 506	18.4%	-	-	-	-
Households	89 936	3.8%	55 241	2.3%	53 426	2.3%	2 164 385	91.6%	2 362 988	77.3%	55	-	-	-
Other	1 491	3.7%	1 418	3.5%	1 378	3.4%	36 540	89.5%	40 827	1.3%	-	-	-	-
Total By Customer Group	152 733	5.0%	84 800	2.8%	72 595	2.4%	2 747 093	89.9%	3 057 221	100.0%	55	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	58 390	2.7%	559	-	56 965	2.7%	2 027 505	94.6%	2 143 420	44.1%
Bulk Water	43 854	1.7%	63 520	2.4%	54 686	2.1%	2 435 782	93.8%	2 597 842	53.4%
PAYE deductions	8 741	50.7%	8 483	49.2%	9	.1%	-	-	17 234	.4%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	22 739	84.0%	4 341	16.0%	-	-	-	-	27 081	.6%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	11 935	18.1%	11 364	17.2%	2 546	3.9%	40 254	60.9%	66 099	1.4%
Auditor-General	1 397	14.7%	3 067	32.3%	2 673	28.1%	2 363	24.9%	9 500	.2%
Other	-	-	-	-	-	-	-	-	-	-
Total	147 057	3.0%	91 334	1.9%	116 880	2.4%	4 505 904	92.7%	4 861 174	100.0%

Contact Details

Municipal Manager	Mr Thabiso Tsoaeli	057 391 3416
Financial Manager	Mr Thabo Panyani	057 391 3416

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: NALA (FS185)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 201

Part1: Operating Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Operating Revenue and Expenditure										
Operating Revenue	345 021	123 353	35.8%	72 976	21.2%	196 329	56.9%	122 427	72.2%	(40.4%)
Property rates	22 686	5 608	24.7%	5 661	25.0%	11 270	49.7%	5 338	50.3%	6.1%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	81 974	25 424	31.0%	29 377	35.8%	54 801	66.9%	27 584	67.8%	6.5%
Service charges - water revenue	46 114	7 724	16.8%	15 418	33.4%	23 142	50.2%	14 074	53.1%	9.6%
Service charges - sanitation revenue	19 664	8 153	41.5%	10 552	53.7%	18 705	95.1%	8 872	96.4%	18.9%
Service charges - refuse revenue	21 591	5 338	24.7%	5 332	24.7%	10 670	49.4%	8 065	74.9%	(33.9%)
Service charges - other	-	417	-	325	-	741	-	164	-	98.4%
Rental of facilities and equipment	592	104	17.5%	102	17.2%	206	34.7%	5	2.0%	2 144.3%
Interest earned - external investments	1 400	210	15.0%	61	4.3%	271	19.4%	163	-	(62.8%)
Interest earned - outstanding debtors	25 000	10 032	40.1%	4 400	17.6%	14 432	57.7%	5 826	41.4%	(24.5%)
Dividends received	5	-	-	-	-	-	-	-	-	-
Fines	54	3	5.8%	37	69.4%	41	75.1%	8	16.1%	367.0%
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	119 845	57 795	48.2%	1 005	.8%	58 800	49.1%	49 249	94.0%	(98.0%)
Other own revenue	6 096	2 544	41.7%	706	11.6%	3 251	53.3%	3 081	38.2%	(77.1%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	446 577	69 380	15.5%	71 926	16.1%	141 307	31.6%	72 327	33.7%	(.6%)
Employee related costs	149 694	34 278	22.9%	35 491	23.7%	69 769	46.6%	33 156	47.6%	7.0%
Remuneration of councillors	8 317	1 365	16.4%	2 114	25.4%	3 479	41.8%	1 917	49.3%	10.3%
Debt impairment	37 500	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	64 832	-	-	-	-	-	-	-	-	-
Finance charges	15 000	1 256	8.4%	1 547	10.3%	2 803	18.7%	697	3.8%	121.9%
Bulk purchases	118 080	27 133	23.0%	22 701	19.2%	49 834	42.2%	24 993	48.8%	(9.2%)
Other Materials	9 805	487	5.0%	1 018	10.4%	1 505	15.3%	560	127.2%	81.7%
Contracted services	27 845	1 899	6.8%	3 879	13.9%	5 777	20.7%	2 302	38.3%	68.5%
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	15 504	2 962	19.1%	5 177	33.4%	8 139	52.5%	8 702	27.6%	(40.5%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(101 556)	53 973		1 049		55 022		50 100		
Transfers recognised - capital	32 406	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(69 151)	53 973		1 049		55 022		50 100		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(69 151)	53 973		1 049		55 022		50 100		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(69 151)	53 973		1 049		55 022		50 100		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(69 151)	53 973		1 049		55 022		50 100		

Part 2: Capital Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Capital Revenue and Expenditure										
Source of Finance	33 406	12 107	36.2%	3 703	11.1%	15 810	47.3%	9 786	57.2%	(62.2%)
National Government	32 406	12 086	37.3%	3 703	11.4%	15 789	48.7%	9 715	58.5%	(61.9%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	32 406	12 086	37.3%	3 703	11.4%	15 789	48.7%	9 715	58.5%	(61.9%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 000	21	2.1%	-	-	21	2.1%	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	70	-	(100.0%)
Capital Expenditure Standard Classification	33 406	12 107	36.2%	3 703	11.1%	15 810	47.3%	9 786	57.2%	(62.2%)
Governance and Administration	1 000	21	2.1%	-	-	21	2.1%	70	6.6%	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	1 000	21	2.1%	-	-	21	2.1%	70	6.6%	(100.0%)
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	3 731	497	13.3%	297	8.0%	794	21.3%	-	-	(100.0%)
Community & Social Services	2 300	-	-	-	-	-	-	-	-	-
Sport And Recreation	1 431	497	34.7%	297	20.7%	794	55.5%	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	23 025	10 767	46.8%	3 406	14.8%	14 174	61.6%	2 525	9.8%	34.9%
Planning and Development	1 100	334	30.4%	308	28.0%	642	58.3%	67	-	359.5%
Road Transport	21 925	10 434	47.6%	3 099	14.1%	13 532	61.7%	2 458	8.5%	26.0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	4 195	822	19.6%	-	-	822	19.6%	7 190	391.8%	(100.0%)
Electricity	3 300	-	-	-	-	-	-	505	30.0%	(100.0%)
Water	66	-	-	-	-	-	-	4 891	-	(100.0%)
Waste Water Management	829	822	99.1%	-	-	822	99.1%	1 794	-	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	1 455	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	First Quarter Actual Expenditure	First Quarter 1st Q as % of Main appropriation	Second Quarter Actual Expenditure	Second Quarter 2nd Q as % of Main appropriation	Year to Date Actual Expenditure	Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Cash Flow from Operating Activities										
Receipts	339 022	-	-	-	-	-	-	78 424	59.1%	(100.0%)
Property rates, penalties and collection charges	18 149	-	-	-	-	-	-	3 731	61.2%	(100.0%)
Service charges	135 474	-	-	-	-	-	-	35 084	53.5%	(100.0%)
Other revenue	6 742	-	-	-	-	-	-	3 092	51.5%	(100.0%)
Government - operating	119 845	-	-	-	-	-	-	33 058	78.3%	(100.0%)
Government - capital	32 407	-	-	-	-	-	-	3 459	57.8%	(100.0%)
Interest	26 400	-	-	-	-	-	-	-	-	-
Dividends	5	-	-	-	-	-	-	-	-	-
Payments	(343 247)	-	-	-	-	-	-	(67 004)	44.0%	(100.0%)
Suppliers and employees	(328 247)	-	-	-	-	-	-	(67 004)	47.1%	(100.0%)
Finance charges	(15 000)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(4 225)	-	-	-	-	-	-	11 420	329.3%	(100.0%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(32 407)	-	-	-	-	-	-	(7 520)	(51.7%)	(100.0%)
Capital assets	(32 407)	-	-	-	-	-	-	(7 520)	(51.7%)	(100.0%)
Net Cash from/(used) Investing Activities	(32 407)	-	-	-	-	-	-	(7 520)	(50.7%)	(100.0%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(36 632)	-	-	-	-	-	-	3 900	58.2%	(100.0%)
Cash/cash equivalents at the year begin:	-	-	-	-	-	-	-	31 441	15.6%	(100.0%)
Cash/cash equivalents at the year end:	(36 632)	-	-	-	-	-	-	35 341	51.5%	(100.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 771	2.2%	3 752	1.7%	3 059	1.4%	210 228	94.8%	221 809	33.9%	-	-	188 371	85.0%
Trade and Other Receivables from Exchange Transactions - Electricity	4 454	7.4%	2 485	4.1%	1 767	2.9%	51 312	85.5%	60 019	9.2%	-	-	38 272	64.0%
Receivables from Non-exchange Transactions - Property Rates	2 044	4.0%	1 674	3.3%	1 026	2.0%	45 998	90.7%	50 742	7.8%	-	-	35 647	70.0%
Receivables from Exchange Transactions - Waste Water Management	2 537	3.6%	2 195	3.1%	2 007	2.8%	64 290	90.5%	71 029	10.9%	-	-	56 770	80.0%
Receivables from Exchange Transactions - Waste Management	1 712	1.9%	1 589	1.8%	1 545	1.7%	85 648	94.6%	90 494	13.8%	-	-	73 836	82.0%
Receivables from Exchange Transactions - Property Rental Debtors	20	1.0%	3	.2%	5	.2%	1 959	98.6%	1 987	.3%	-	-	60	3.0%
Interest on Arrear Debtor Accounts	2 295	2.6%	2 183	2.5%	2 216	2.5%	82 038	92.5%	88 732	13.6%	-	-	63 188	71.0%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	2 102	3.0%	1 489	2.1%	1 271	1.8%	64 830	93.0%	69 692	10.6%	-	-	54 547	78.0%
Total By Income Source	19 936	3.0%	15 369	2.3%	12 896	2.0%	606 303	92.6%	654 503	100.0%	-	-	510 690	78.0%
Debtors Age Analysis By Customer Group														
Organs of State	1 250	3.8%	995	3.0%	933	2.8%	29 786	90.4%	32 964	5.0%	-	-	18 586	56.0%
Commercial	5 747	6.8%	3 554	4.2%	2 448	2.9%	72 897	86.1%	84 647	12.9%	-	-	51 188	61.0%
Households	12 910	2.4%	10 800	2.0%	9 495	1.8%	499 713	93.8%	532 917	81.4%	-	-	440 804	83.0%
Other	29	.7%	20	.5%	19	.5%	3 907	98.3%	3 975	.6%	-	-	113	3.0%
Total By Customer Group	19 936	3.0%	15 369	2.3%	12 896	2.0%	606 303	92.6%	654 503	100.0%	-	-	510 690	78.0%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	6 916	3.5%	6 411	3.3%	182 888	93.2%	196 215	47.2%
Bulk Water	4 223	2.6%	5 028	3.1%	4 410	2.8%	146 425	91.5%	160 086	38.5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	25 324	100.0%	-	-	-	-	-	-	25 324	6.1%
Pensions / Retirement	46	100.0%	-	-	-	-	-	-	46	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 464	10.3%	2 010	5.9%	2 196	6.5%	26 125	77.3%	33 795	8.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	179	75.7%	50	21.0%	0	.1%	8	3.2%	237	.1%
Total	33 236	8.0%	14 003	3.4%	13 017	3.1%	355 447	85.5%	415 702	100.0%

Contact Details

Municipal Manager	Mr Boitumelo C Mokomela	056 514 9200
Financial Manager	Mr S. Busakwe	056 514 9200

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: LEJWELEPUTSWA (DC18)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 201

Part1: Operating Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Operating Revenue and Expenditure										
Operating Revenue	128 709	54 510	42.4%	43 878	34.1%	98 389	76.4%	6 410	47.8%	584.5%
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	2 850	905	31.8%	2 736	96.0%	3 641	127.8%	2 203	138.8%	24.2%
Interest earned - outstanding debtors	164	269	164.1%	273	166.3%	542	330.4%	195	118.8%	39.9%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	125 445	53 332	42.5%	40 838	32.6%	94 170	75.1%	3 849	45.9%	961.0%
Other own revenue	250	4	1.6%	31	12.6%	35	14.1%	163	131.0%	(80.7%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	136 613	30 170	22.1%	27 967	20.5%	58 137	42.6%	23 974	44.0%	16.7%
Employee related costs	83 176	17 777	21.4%	17 583	21.1%	35 361	42.5%	14 890	44.6%	18.1%
Remuneration of councillors	8 609	2 021	23.5%	2 186	25.4%	4 208	48.9%	1 972	49.1%	10.9%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	5 202	-	-	828	15.9%	828	15.9%	-	-	(100.0%)
Finance charges	763	-	-	-	-	-	-	-	174.6%	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	141	7	4.9%	226	160.1%	233	165.0%	8	-	2 583.2%
Contracted services	9 567	1 464	15.3%	1 962	20.5%	3 425	35.8%	3 334	385.3%	(41.2%)
Transfers and grants	13 132	6 212	47.3%	655	5.0%	6 867	52.3%	186	114.9%	252.2%
Other expenditure	16 023	2 689	16.8%	4 527	28.3%	7 216	45.0%	3 585	23.5%	26.3%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(7 904)	24 341		15 911		40 252		(17 564)		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(7 904)	24 341		15 911		40 252		(17 564)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(7 904)	24 341		15 911		40 252		(17 564)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(7 904)	24 341		15 911		40 252		(17 564)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(7 904)	24 341		15 911		40 252		(17 564)		

Part 2: Capital Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Capital Revenue and Expenditure										
Source of Finance	4 745	402	8.5%	587	12.4%	990	20.9%	1 038	36.3%	(43.4%)
National Government	-	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	4 745	402	8.5%	587	12.4%	990	20.9%	1 038	36.3%	(43.4%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	4 745	402	8.5%	587	12.4%	990	20.9%	1 038	36.3%	(43.4%)
Governance and Administration	4 595	402	8.8%	568	12.4%	970	21.1%	1 038	37.2%	(45.3%)
Executive & Council	1 045	-	-	61	5.8%	61	5.8%	1 013	47.1%	(94.0%)
Budget & Treasury Office	3 550	1	-	11	.3%	12	.3%	13	2.9%	(21.1%)
Corporate Services	-	401	-	496	-	897	-	11	13.1%	4 441.8%
Community and Public Safety	100	-	-	20	19.8%	20	19.8%	-	-	(100.0%)
Community & Social Services	50	-	-	20	39.7%	20	39.7%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	50	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	50	-	-	-	-	-	-	-	25.6%	-
Planning and Development	50	-	-	-	-	-	-	-	8.5%	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	42.6%	-
Trading Services	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Cash Flow from Operating Activities										
Receipts	128 711	54 201	42.1%	43 606	33.9%	97 807	76.0%	120 856	141.2%	(63.9%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-
Other revenue	416	16	3.7%	31	7.6%	47	11.3%	80 163	59 172.1%	(100.0%)
Government - operating	125 445	53 332	42.5%	40 838	32.6%	94 170	75.1%	38 490	74.7%	6.1%
Government - capital	-	-	-	-	-	-	-	-	-	-
Interest	2 850	853	29.9%	2 736	96.0%	3 590	126.0%	2 203	129.6%	24.2%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(131 022)	(21 895)	16.7%	(97 139)	74.1%	(119 034)	90.9%	(103 871)	114.8%	(6.5%)
Suppliers and employees	(116 996)	(15 816)	13.5%	(96 485)	82.5%	(112 301)	96.0%	(103 685)	115.8%	(6.9%)
Finance charges	(763)	-	-	-	-	-	-	-	-	-
Transfers and grants	(13 263)	(6 078)	45.8%	(655)	4.9%	(6 733)	50.8%	(186)	114.9%	252.2%
Net Cash from/(used) Operating Activities	(2 312)	32 306	(1 397.4%)	(53 534)	2 315.6%	(21 228)	918.2%	16 985	545.2%	(415.2%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(4 745)	(402)	8.5%	(587)	12.4%	(990)	20.9%	(1 038)	34.1%	(43.4%)
Capital assets	(4 745)	(402)	8.5%	(587)	12.4%	(990)	20.9%	(1 038)	34.1%	(43.4%)
Net Cash from/(used) Investing Activities	(4 745)	(402)	8.5%	(587)	12.4%	(990)	20.9%	(1 038)	34.1%	(43.4%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(2 725)	-	-	-	-	-	-	-	70.1%	-
Repayment of borrowing	(2 725)	-	-	-	-	-	-	-	70.1%	-
Net Cash from/(used) Financing Activities	(2 725)	-	-	-	-	-	-	-	70.1%	-
Net Increase/(Decrease) in cash held	(9 782)	31 904	(326.2%)	(54 121)	553.3%	(22 217)	227.1%	15 948	2 140.7%	(439.4%)
Cash/cash equivalents at the year begin:	29 827	29 827	100.0%	61 731	207.0%	29 827	100.0%	52 036	100.0%	18.6%
Cash/cash equivalents at the year end:	20 045	61 731	308.0%	7 609	38.0%	7 609	38.0%	67 983	215.1%	(88.8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	14 982	100.0%	14 982	100.0%	-	-	-	-
Total By Income Source	-	-	-	-	-	-	14 982	100.0%	14 982	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	14 982	100.0%	14 982	100.0%	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	14 982	100.0%	14 982	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	1 212	100.0%	-	-	-	-	-	-	1 212	100.0%
Total	1 212	100.0%	-	-	-	-	-	-	1 212	100.0%

Contact Details

Municipal Manager	Ms P M E Kaota	057 391 8096
Financial Manager	Mr P K Pitso	057 391 8902

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: SETSOTO (FS191)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 201

Part1: Operating Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Operating Revenue and Expenditure										
Operating Revenue	450 084	154 596	34.3%	134 278	29.8%	288 874	64.2%	124 206	64.1%	8.1%
Property rates	50 000	15 285	30.6%	15 883	31.8%	31 168	62.3%	16 155	69.7%	(1.7%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	75 707	21 294	28.1%	16 552	21.9%	37 846	50.0%	16 327	53.6%	1.4%
Service charges - water revenue	55 002	15 503	28.2%	15 355	27.9%	30 858	56.1%	14 971	55.6%	2.6%
Service charges - sanitation revenue	25 020	7 853	31.4%	7 873	31.5%	15 726	62.9%	7 123	58.3%	10.5%
Service charges - refuse revenue	30 000	10 017	33.4%	10 042	33.5%	20 059	66.9%	9 077	63.3%	10.6%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	697	40	5.8%	38	5.4%	78	11.2%	382	77.2%	(90.1%)
Interest earned - external investments	6 514	789	12.1%	1 150	17.7%	1 938	29.8%	503	59.9%	128.4%
Interest earned - outstanding debtors	28 001	7 447	26.6%	8 065	28.8%	15 512	55.4%	7 109	52.8%	13.4%
Dividends received	35	60	170.5%	-	-	60	170.5%	-	127.9%	-
Fines	600	54	9.0%	80	13.4%	134	22.4%	2	38.8%	3 814.6%
Licences and permits	35	0	1.4%	13	36.2%	13	37.6%	32	383.2%	(60.8%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	177 144	74 550	42.1%	58 658	33.1%	133 208	75.2%	52 171	73.4%	12.4%
Other own revenue	1 329	1 704	128.1%	570	42.9%	2 273	171.0%	352	29.1%	61.8%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	658 107	98 767	15.0%	78 128	11.9%	176 895	26.9%	191 994	66.0%	(59.3%)
Employee related costs	207 481	45 662	22.0%	45 775	22.1%	91 438	44.1%	42 353	45.6%	8.1%
Remuneration of councillors	11 000	3 201	29.1%	3 273	29.8%	6 474	58.9%	2 899	52.5%	12.9%
Debt impairment	56 000	7 762	13.9%	8 599	15.4%	16 361	29.2%	-	-	(100.0%)
Depreciation and asset impairment	239 167	-	-	-	-	-	-	111 736	894.6%	(100.0%)
Finance charges	2 600	1 935	74.4%	1 848	71.1%	3 784	145.5%	1 029	12.6%	79.6%
Bulk purchases	67 000	24 586	36.7%	14 724	22.0%	39 310	58.7%	12 414	44.1%	18.6%
Other Materials	38 276	2 649	6.9%	(11 083)	(29.0%)	(8 434)	(22.0%)	-	-	(100.0%)
Contracted services	286	3 065	1 071.4%	6 414	2 241.7%	9 479	3 313.1%	5 404	50.6%	18.7%
Transfers and grants	650	4 650	715.4%	7 536	1 159.3%	12 186	1 874.8%	7 687	1 175.0%	(2.0%)
Other expenditure	35 646	5 274	14.8%	2 520	7.1%	7 794	21.9%	8 472	35.5%	(70.3%)
Loss on disposal of PPE	-	(18)	-	(1 478)	-	(1 496)	-	-	-	(100.0%)
Surplus/(Deficit)	(208 023)	55 829		56 150		111 979		(67 789)		
Transfers recognised - capital	101 466	44 245	43.6%	21 351	21.0%	65 596	64.6%	31 373	52.6%	(31.9%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(106 557)	100 074		77 501		177 575		(36 416)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(106 557)	100 074		77 501		177 575		(36 416)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(106 557)	100 074		77 501		177 575		(36 416)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(106 557)	100 074		77 501		177 575		(36 416)		

Part 2: Capital Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Capital Revenue and Expenditure										
Source of Finance	129 720	12 226	9.4%	23 695	18.3%	35 921	27.7%	18 093	17.0%	31.0%
National Government	101 466	12 160	12.0%	23 620	23.3%	35 779	35.3%	18 093	24.0%	30.5%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	101 466	12 160	12.0%	23 620	23.3%	35 779	35.3%	18 093	20.9%	30.5%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	28 254	67	.2%	75	.3%	142	.5%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	129 720	12 226	9.4%	23 695	18.3%	35 921	27.7%	18 093	17.0%	31.0%
Governance and Administration	1 564	57	3.7%	74	4.7%	131	8.4%	-	-	(100.0%)
Executive & Council	330	12	3.7%	74	22.5%	86	26.2%	-	-	(100.0%)
Budget & Treasury Office	1 179	45	3.8%	-	-	45	3.8%	-	-	-
Corporate Services	54	-	-	0	.1%	0	.1%	-	-	(100.0%)
Community and Public Safety	11 990	2 354	19.6%	295	2.5%	2 649	22.1%	271	8.3%	9.0%
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	11 715	2 354	20.1%	295	2.5%	2 649	22.6%	271	27.9%	9.0%
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	275	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	499	1 566	313.5%	2 070	414.4%	3 636	727.9%	5 389	30.6%	(61.6%)
Planning and Development	94	9	9.9%	-	-	9	9.9%	-	-	-
Road Transport	405	1 557	384.3%	2 070	511.0%	3 626	895.4%	5 389	30.6%	(61.6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	115 667	8 249	7.1%	21 256	18.4%	29 505	25.5%	12 433	17.7%	71.0%
Electricity	6 630	1 551	23.4%	132	2.0%	1 684	25.4%	-	-	(100.0%)
Water	108 162	3 406	3.1%	1 330	1.2%	4 736	4.4%	9 144	25.9%	(85.5%)
Waste Water Management	400	2 933	733.3%	18 899	4 724.9%	21 833	5 458.1%	3 289	13.2%	474.6%
Waste Management	475	358	75.5%	894	188.2%	1 252	263.7%	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Cash Flow from Operating Activities										
Receipts	504 749	150 399	29.8%	112 202	22.2%	262 601	52.0%	119 655	53.1%	(6.2%)
Property rates, penalties and collection charges	40 000	5 146	12.9%	6 757	16.9%	11 903	29.8%	10 222	40.3%	(33.9%)
Service charges	148 583	19 589	13.2%	22 746	15.3%	42 335	28.5%	22 923	32.4%	(.8%)
Other revenue	2 129	5 605	263.2%	1 511	70.9%	7 116	334.2%	1 890	54.3%	(20.1%)
Government - operating	177 826	74 550	41.9%	58 658	33.0%	133 208	74.9%	52 171	73.4%	12.4%
Government - capital	107 782	44 245	41.1%	21 300	19.8%	65 545	60.8%	31 373	60.5%	(32.1%)
Interest	28 393	1 204	4.2%	1 230	4.3%	2 434	8.6%	1 077	9.6%	14.2%
Dividends	35	60	170.5%	-	-	60	170.5%	-	127.9%	-
Payments	(362 940)	(108 523)	29.9%	(108 385)	29.9%	(216 908)	59.8%	(114 645)	69.1%	(5.5%)
Suppliers and employees	(359 690)	(103 094)	28.7%	(99 001)	27.5%	(202 096)	56.2%	(105 929)	67.3%	(6.5%)
Finance charges	(2 600)	(778)	29.9%	(1 848)	71.1%	(2 626)	101.0%	(1 029)	13.2%	79.6%
Transfers and grants	(650)	(4 650)	715.4%	(7 536)	1 159.3%	(12 186)	1 874.8%	(7 687)	1 286.4%	(2.0%)
Net Cash from/(used) Operating Activities	141 809	41 876	29.5%	3 816	2.7%	45 693	32.2%	5 010	15.4%	(23.8%)
Cash Flow from Investing Activities										
Receipts	-	11 582	-	(1 478)	-	10 104	-	-	-	(100.0%)
Proceeds on disposal of PPE	-	(18)	-	(1 478)	-	(1 496)	-	-	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	11 600	-	-	-	11 600	-	-	-	-
Payments	(129 720)	(6 800)	5.2%	(23 695)	18.3%	(30 495)	23.5%	(20 093)	20.2%	17.9%
Capital assets	(129 720)	(6 800)	5.2%	(23 695)	18.3%	(30 495)	23.5%	(20 093)	20.2%	17.9%
Net Cash from/(used) Investing Activities	(129 720)	4 782	(3.7%)	(25 173)	19.4%	(20 391)	15.7%	(20 093)	20.0%	25.3%
Cash Flow from Financing Activities										
Receipts	-	2 589	-	244	-	2 833	-	25	.1%	896.0%
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	2 589	-	244	-	2 833	-	25	672.8%	896.0%
Payments	(3 000)	(1 816)	60.5%	(2 460)	82.0%	(4 276)	142.5%	(2 506)	104.9%	(1.8%)
Repayment of borrowing	(3 000)	(1 816)	60.5%	(2 460)	82.0%	(4 276)	142.5%	(2 506)	104.9%	(1.8%)
Net Cash from/(used) Financing Activities	(3 000)	772	(25.7%)	(2 216)	73.9%	(1 444)	48.1%	(2 482)	(9.1%)	(10.7%)
Net Increase/(Decrease) in cash held	9 089	47 431	521.9%	(23 573)	(259.4%)	23 858	262.5%	(17 565)	(372.7%)	34.2%
Cash/cash equivalents at the year begin:	(1 249)	378	(30.2%)	47 808	(3 828.0%)	378	(30.2%)	5 516	(14.5%)	766.7%
Cash/cash equivalents at the year end:	7 840	47 808	609.8%	24 235	309.1%	24 235	309.1%	(12 049)	112.5%	(301.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	8 510	8.2%	3 708	3.6%	3 603	3.5%	88 485	84.8%	104 306	24.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	5 246	19.9%	1 359	5.2%	1 223	4.6%	18 539	70.3%	26 367	6.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	7 653	9.1%	2 754	3.3%	2 659	3.2%	70 906	84.4%	83 972	19.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 214	8.3%	1 905	3.8%	1 853	3.7%	42 536	84.2%	50 508	11.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 388	8.3%	2 469	3.8%	2 431	3.7%	54 835	84.2%	65 123	15.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	5 428	7.1%	2 558	3.4%	2 462	3.2%	65 776	86.3%	76 224	17.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 419	12.3%	(178)	(.6%)	1 215	4.4%	23 365	84.0%	27 820	6.4%	-	-	-	-
Total By Income Source	39 859	9.2%	14 574	3.4%	15 444	3.6%	364 443	83.9%	434 321	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 951	10.2%	312	.8%	1 589	4.1%	32 830	84.9%	38 681	8.9%	-	-	-	-
Commercial	4 911	17.1%	1 191	4.1%	1 124	3.9%	21 540	74.9%	28 766	6.6%	-	-	-	-
Households	30 379	8.4%	12 847	3.6%	12 642	3.5%	303 647	84.5%	359 514	82.8%	-	-	-	-
Other	618	8.4%	225	3.1%	90	1.2%	6 426	87.3%	7 360	1.7%	-	-	-	-
Total By Customer Group	39 859	9.2%	14 574	3.4%	15 444	3.6%	364 443	83.9%	434 321	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr S T R Ramakarane	051 933 9302
Financial Manager	Mr T G Banda	051 933 9301

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: DIHLABENG (FS192)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2018

Part1: Operating Revenue and Expenditure

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Operating Revenue and Expenditure										
Operating Revenue	888 806	247 975	27.9%	187 355	21.1%	435 330	49.0%	170 037	53.9%	10.2%
Property rates	156 035	64 593	41.4%	27 152	17.4%	91 745	58.8%	25 285	56.4%	7.4%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	224 907	59 414	26.4%	47 737	21.2%	107 151	47.6%	42 261	42.2%	13.0%
Service charges - water revenue	72 694	17 304	23.8%	18 921	26.0%	36 225	49.8%	18 533	49.6%	2.1%
Service charges - sanitation revenue	54 206	13 875	25.6%	13 779	25.4%	27 655	51.0%	11 671	47.7%	18.1%
Service charges - refuse revenue	50 493	12 624	25.0%	11 711	23.2%	24 334	48.2%	9 732	45.7%	20.3%
Service charges - other	-	459	-	367	-	826	-	354	-	3.5%
Rental of facilities and equipment	2 129	1 320	62.0%	1 354	63.6%	2 673	125.6%	1 303	128.4%	3.9%
Interest earned - external investments	92	(54)	(58.1%)	(77)	(84.0%)	(131)	(142.1%)	38	-	(305.5%)
Interest earned - outstanding debtors	43 509	12 704	29.2%	14 095	32.4%	26 799	61.6%	12 391	58.3%	13.8%
Dividends received	-	10	-	-	-	10	-	-	-	-
Fines	1 701	35	2.1%	26	1.5%	61	3.6%	89	6.7%	(70.7%)
Licences and permits	58	45	78.8%	64	110.2%	109	188.9%	10	6.5%	548.6%
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	150 631	63 629	42.2%	50 662	33.6%	114 291	75.9%	44 607	73.8%	13.6%
Other own revenue	132 353	2 017	1.5%	1 561	1.2%	3 578	2.7%	3 763	86.2%	(58.5%)
Gains on disposal of PPE	-	-	-	4	-	4	-	-	-	(100.0%)
Operating Expenditure	879 325	136 746	15.6%	216 785	24.7%	353 531	40.2%	182 126	38.4%	19.0%
Employee related costs	246 274	66 033	26.8%	66 812	27.1%	132 845	53.9%	58 325	56.8%	14.6%
Remuneration of councillors	15 730	4 021	25.6%	3 986	25.3%	8 007	50.9%	3 801	57.9%	4.9%
Debt impairment	117 112	23 369	20.0%	894	.8%	24 263	20.7%	42 759	38.4%	(97.9%)
Depreciation and asset impairment	77 806	-	-	-	-	-	-	-	-	-
Finance charges	8 500	845	9.9%	4 235	49.8%	5 080	59.8%	2 513	40.5%	68.6%
Bulk purchases	161 998	14 112	8.7%	82 418	50.9%	96 529	59.6%	40 042	26.7%	105.8%
Other Materials	3 059	2 762	90.3%	3 980	130.1%	6 742	220.4%	2 583	20.6%	54.1%
Contracted services	112 312	19 905	17.7%	31 826	28.3%	51 731	46.1%	18 846	146.8%	68.9%
Transfers and grants	-	262	-	2 412	-	2 674	-	223	-	981.6%
Other expenditure	136 536	5 436	4.0%	20 222	14.8%	25 658	18.8%	13 034	24.6%	55.1%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	9 480	111 229		(29 430)		81 799		(12 089)		
Transfers recognised - capital	72 914	36 013	49.4%	3 455	4.7%	39 468	54.1%	18 235	60.8%	(81.1%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	82 394	147 242		(25 975)		121 267		6 146		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	82 394	147 242		(25 975)		121 267		6 146		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	82 394	147 242		(25 975)		121 267		6 146		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	82 394	147 242		(25 975)		121 267		6 146		

Part 2: Capital Revenue and Expenditure

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Capital Revenue and Expenditure										
Source of Finance	76 179	14 538	19.1%	19 156	25.1%	33 693	44.2%	10 735	38.0%	78.4%
National Government	72 914	14 538	19.9%	19 156	26.3%	33 693	46.2%	10 735	38.0%	78.4%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	72 914	14 538	19.9%	19 156	26.3%	33 693	46.2%	10 735	38.0%	78.4%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 265	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	76 179	14 538	19.1%	19 156	25.1%	33 693	44.2%	10 735	38.0%	78.4%
Governance and Administration	750	-	-	-	-	-	-	-	-	-
Executive & Council	450	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	300	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	8 064	-	-	-	-	-	-	-	-	-
Community & Social Services	150	-	-	-	-	-	-	-	-	-
Sport And Recreation	7 914	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	10 000	14 538	145.4%	19 156	191.6%	33 693	336.9%	10 735	202.4%	78.4%
Planning and Development	-	14 538	-	19 156	-	33 693	-	10 735	-	78.4%
Road Transport	10 000	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	55 000	-	-	-	-	-	-	-	-	-
Electricity	10 000	-	-	-	-	-	-	-	-	-
Water	30 000	-	-	-	-	-	-	-	-	-
Waste Water Management	15 000	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	2 365	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Cash Flow from Operating Activities										
Receipts	871 443	228 513	26.2%	165 547	19.0%	394 060	45.2%	173 528	46.6%	(4.6%)
Property rates, penalties and collection charges	132 629	26 783	20.2%	23 059	17.4%	49 842	37.6%	16 898	11.1%	36.5%
Service charges	341 954	80 122	23.4%	54 979	16.1%	135 101	39.5%	54 361	13.8%	1.1%
Other revenue	136 240	17 390	12.8%	27 736	20.4%	45 125	33.1%	39 530	1 645.3%	(29.8%)
Government - operating	150 631	63 379	42.1%	50 662	33.6%	114 041	75.7%	44 504	73.7%	13.8%
Government - capital	72 914	36 013	49.4%	3 455	4.7%	39 468	54.1%	18 235	60.2%	(81.1%)
Interest	37 075	4 818	13.0%	5 656	15.3%	10 474	28.3%	-	-	(100.0%)
Dividends	-	10	-	-	-	10	-	-	-	-
Payments	(519 305)	(233 798)	45.0%	(166 472)	32.1%	(400 271)	77.1%	(174 184)	70.2%	(4.4%)
Suppliers and employees	(510 805)	(233 067)	45.6%	(162 237)	31.8%	(395 305)	77.4%	(174 184)	71.5%	(6.9%)
Finance charges	(8 500)	(731)	8.6%	(4 235)	49.8%	(4 966)	58.4%	-	-	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	352 138	(5 285)	(1.5%)	(925)	(.3%)	(6 210)	(1.8%)	(656)	(.8%)	41.0%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(72 914)	-	-	-	-	-	-	-	-	-
Capital assets	(72 914)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(72 914)	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	279 224	(5 285)	(1.9%)	(925)	(.3%)	(6 210)	(2.2%)	(656)	(1.1%)	41.0%
Cash/cash equivalents at the year begin:	-	(3 515)	-	(8 800)	-	(3 515)	-	(717)	.4%	1 127.6%
Cash/cash equivalents at the year end:	279 224	(8 800)	(3.2%)	(9 725)	(3.5%)	(9 725)	(3.5%)	(1 373)	(.4%)	608.2%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	7 903	4.0%	5 602	2.8%	4 506	2.3%	181 475	91.0%	199 485	23.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	12 502	31.4%	5 281	13.2%	2 293	5.8%	19 786	49.6%	39 862	4.6%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	7 945	6.0%	3 599	2.7%	2 692	2.0%	117 529	89.2%	131 765	15.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	4 913	4.1%	3 584	3.0%	3 165	2.6%	108 941	90.3%	120 603	13.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	4 184	2.8%	3 486	2.4%	3 307	2.2%	136 428	92.6%	147 404	17.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	4 850	2.4%	4 665	2.3%	4 568	2.2%	190 080	93.1%	204 163	23.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	526	2.2%	448	1.9%	303	1.3%	22 243	94.6%	23 519	2.7%	-	-	-	-
Total By Income Source	42 822	4.9%	26 664	3.1%	20 833	2.4%	776 481	89.6%	866 800	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	3 538	3.7%	3 402	3.5%	3 434	3.5%	86 539	89.3%	96 913	11.2%	-	-	-	-
Commercial	17 039	15.8%	6 542	6.1%	2 474	2.3%	81 775	75.8%	107 830	12.4%	-	-	-	-
Households	22 206	3.4%	16 684	2.5%	14 890	2.3%	604 309	91.8%	658 089	75.9%	-	-	-	-
Other	40	1.0%	36	.9%	35	.9%	3 857	97.2%	3 968	.5%	-	-	-	-
Total By Customer Group	42 822	4.9%	26 664	3.1%	20 833	2.4%	776 481	89.6%	866 800	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	11 269	5.0%	-	-	11 608	5.1%	203 463	89.9%	226 339	63.0%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 147	4.9%	43 824	68.7%	7 824	12.3%	8 986	14.1%	63 781	17.7%
Auditor-General	280	5.4%	2 110	40.3%	1 865	35.6%	987	18.8%	5 241	1.5%
Other	224	.4%	666	1.0%	12 490	19.5%	50 742	79.1%	64 122	17.8%
Total	14 921	4.2%	46 600	13.0%	33 786	9.4%	264 177	73.5%	359 484	100.0%

Contact Details

Municipal Manager	Mr Busa Molatseli	058 303 5732
Financial Manager	Mr Khiba	058 303 5732

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: NKETOANA (FS193)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2018

Part1: Operating Revenue and Expenditure

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Operating Revenue and Expenditure										
Operating Revenue	332 096	104 281	31.4%	78 114	23.5%	182 395	54.9%	100 036	64.0%	(21.9%)
Property rates	21 273	5 959	28.0%	4 560	21.4%	10 519	49.5%	4 523	20.9%	.8%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	53 727	7 857	14.6%	5 311	9.9%	13 168	24.5%	7 535	36.9%	(29.5%)
Service charges - water revenue	56 375	18 327	32.5%	18 784	33.3%	37 111	65.8%	18 902	67.9%	(.6%)
Service charges - sanitation revenue	22 810	7 540	33.1%	7 254	31.8%	14 794	64.9%	7 146	65.3%	1.5%
Service charges - refuse revenue	22 191	7 581	34.2%	7 583	34.2%	15 164	68.3%	6 612	66.0%	14.7%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	618	128	20.6%	119	19.2%	246	39.9%	110	49.3%	8.1%
Interest earned - external investments	1 395	33	2.4%	515	36.9%	549	39.3%	58	4.8%	790.1%
Interest earned - outstanding debtors	42 201	10 664	25.3%	11 127	26.4%	21 791	51.6%	10 005	49.7%	11.2%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	650	3	.5%	54	8.3%	57	8.8%	9	6.3%	475.3%
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	90 367	38 015	42.1%	16 429	18.2%	54 444	60.2%	26 626	74.6%	(38.3%)
Other own revenue	20 488	8 174	39.9%	6 378	31.1%	14 552	71.0%	18 028	162.4%	(64.6%)
Gains on disposal of PPE	-	-	-	-	-	-	-	482	-	(100.0%)
Operating Expenditure	356 990	68 252	19.1%	101 955	28.6%	170 207	47.7%	84 898	54.3%	20.1%
Employee related costs	105 020	25 817	24.6%	24 626	23.4%	50 443	48.0%	32 072	59.4%	(23.2%)
Remuneration of councillors	10 166	2 076	20.4%	2 187	21.5%	4 263	41.9%	2 762	54.3%	(20.8%)
Debt impairment	55 027	-	-	-	-	-	-	10 471	73.7%	(100.0%)
Depreciation and asset impairment	58 873	14 718	25.0%	14 718	25.0%	29 436	50.0%	14 918	50.0%	(1.3%)
Finance charges	17 845	4	-	8 097	45.4%	8 102	45.4%	1 631	24.5%	396.4%
Bulk purchases	53 861	-	-	4 206	7.8%	4 206	7.8%	3 956	22.8%	6.3%
Other Materials	9 010	2 006	22.3%	2 330	25.9%	4 335	48.1%	3 616	58.2%	(35.6%)
Contracted services	7 130	338	4.7%	387	5.4%	725	10.2%	670	38.8%	(42.3%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	40 058	23 292	58.1%	45 404	113.3%	68 696	171.5%	14 801	82.2%	206.8%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(24 894)	36 029		(23 841)		12 188		15 138		
Transfers recognised - capital	64 927	8 334	12.8%	-	-	8 334	12.8%	9 081	36.2%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	40 033	44 363		(23 841)		20 522		24 219		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	40 033	44 363		(23 841)		20 522		24 219		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	40 033	44 363		(23 841)		20 522		24 219		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	40 033	44 363		(23 841)		20 522		24 219		

Part 2: Capital Revenue and Expenditure

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Capital Revenue and Expenditure										
Source of Finance	64 927	4 778	7.4%	6 386	9.8%	11 164	17.2%	7 081	14.8%	(9.8%)
National Government	64 927	4 778	7.4%	6 386	9.8%	11 164	17.2%	7 081	14.5%	(9.8%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	64 927	4 778	7.4%	6 386	9.8%	11 164	17.2%	7 081	14.5%	(9.8%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	64 927	4 778	7.4%	6 386	9.8%	11 164	17.2%	7 081	14.8%	(9.8%)
Governance and Administration	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	1 205	-	-	306	25.4%	306	25.4%	3 662	89.1%	(91.6%)
Community & Social Services	-	-	-	-	-	-	-	115	13.5%	(100.0%)
Sport And Recreation	1 205	-	-	306	25.4%	306	25.4%	3 547	109.0%	(91.4%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	8 568	4 129	48.2%	2 437	28.4%	6 566	76.6%	3 419	70.3%	(28.7%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	8 568	4 129	48.2%	2 437	28.4%	6 566	76.6%	3 419	70.3%	(28.7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	55 154	650	1.2%	3 642	6.6%	4 292	7.8%	-	.7%	(100.0%)
Electricity	1 547	-	-	1 269	82.0%	1 269	82.0%	-	-	(100.0%)
Water	24 691	-	-	-	-	-	-	-	.3%	-
Waste Water Management	28 491	650	2.3%	2 374	8.3%	3 023	10.6%	-	-	(100.0%)
Waste Management	425	-	-	-	-	-	-	-	5.0%	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Cash Flow from Operating Activities										
Receipts	340 806	68 833	20.2%	27 616	8.1%	96 449	28.3%	60 134	40.5%	(54.1%)
Property rates, penalties and collection charges	15 801	2 923	18.5%	1 149	7.3%	4 072	25.8%	2 495	28.4%	(54.0%)
Service charges	115 254	12 756	11.1%	7 559	6.6%	20 315	17.6%	14 526	29.9%	(48.0%)
Other revenue	21 720	4 686	21.6%	2 254	10.4%	6 939	31.9%	3 337	54.2%	(32.5%)
Government - operating	90 367	38 510	42.6%	16 429	18.2%	54 939	60.8%	27 076	75.5%	(39.3%)
Government - capital	64 927	9 584	14.8%	-	-	9 584	14.8%	12 408	32.7%	(100.0%)
Interest	32 737	374	1.1%	225	.7%	600	1.8%	292	3.0%	(22.8%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(258 542)	(61 085)	23.6%	(43 697)	16.9%	(104 782)	40.5%	(56 512)	46.4%	(22.7%)
Suppliers and employees	(240 697)	(61 085)	25.4%	(43 697)	18.2%	(104 782)	43.5%	(56 512)	50.2%	(22.7%)
Finance charges	(17 845)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	82 264	7 748	9.4%	(16 081)	(19.5%)	(8 334)	(10.1%)	3 622	26.9%	(543.9%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(64 927)	(4 778)	7.4%	(6 386)	9.8%	(11 164)	17.2%	(7 273)	21.4%	(12.2%)
Capital assets	(64 927)	(4 778)	7.4%	(6 386)	9.8%	(11 164)	17.2%	(7 273)	21.4%	(12.2%)
Net Cash from/(used) Investing Activities	(64 927)	(4 778)	7.4%	(6 386)	9.8%	(11 164)	17.2%	(7 273)	21.4%	(12.2%)
Cash Flow from Financing Activities										
Receipts	165	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	165	-	-	-	-	-	-	-	-	-
Payments	(2 400)	-	-	-	-	-	-	-	617.3%	-
Repayment of borrowing	(2 400)	-	-	-	-	-	-	-	617.3%	-
Net Cash from/(used) Financing Activities	(2 235)	-	-	-	-	-	-	-	879.5%	-
Net Increase/(Decrease) in cash held	15 102	2 970	19.7%	(22 467)	(148.8%)	(19 498)	(129.1%)	(3 650)	92.3%	515.5%
Cash/cash equivalents at the year begin:	(2 480)	20 190	(814.0%)	23 159	(933.8%)	20 190	(814.0%)	9 764	100.0%	137.2%
Cash/cash equivalents at the year end:	12 622	23 159	183.5%	692	5.5%	692	5.5%	6 114	95.3%	(88.7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 849	3.6%	3 509	3.3%	2 844	2.7%	96 049	90.4%	106 251	23.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	361	9.4%	371	9.7%	125	3.3%	2 967	77.6%	3 824	.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 479	4.5%	1 100	3.3%	818	2.5%	29 723	89.7%	33 121	7.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 545	2.9%	1 399	2.6%	1 273	2.4%	49 559	92.2%	53 776	11.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 731	2.9%	1 539	2.6%	1 415	2.4%	55 352	92.2%	60 037	13.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	273	100.0%	273	.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	5 565	2.7%	5 253	2.6%	4 632	2.3%	187 974	92.4%	203 424	44.2%	-	-	-	-
Total By Income Source	14 530	3.2%	13 171	2.9%	11 108	2.4%	421 897	91.6%	460 706	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	960	9.6%	897	9.0%	675	6.8%	7 417	74.6%	9 948	2.2%	-	-	-	-
Commercial	1 581	12.1%	1 290	9.9%	352	2.7%	9 855	75.4%	13 078	2.8%	-	-	-	-
Households	9 861	2.8%	9 084	2.5%	8 481	2.4%	329 363	92.3%	356 788	77.4%	-	-	-	-
Other	2 130	2.6%	1 901	2.3%	1 600	2.0%	75 262	93.0%	80 892	17.6%	-	-	-	-
Total By Customer Group	14 530	3.2%	13 171	2.9%	11 108	2.4%	421 897	91.6%	460 706	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	5 984	2.7%	6 780	3.1%	6 160	2.8%	202 867	91.5%	221 790	88.6%
Bulk Water	-	-	-	-	-	-	1 088	100.0%	1 088	.4%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	640	9.0%	1 186	16.6%	1 155	16.2%	4 146	58.2%	7 128	2.8%
Auditor-General	-	-	386	11.7%	441	13.4%	2 466	74.9%	3 293	1.3%
Other	864	5.1%	1 994	11.7%	3 617	21.3%	10 509	61.9%	16 985	6.8%
Total	7 489	3.0%	10 346	4.1%	11 373	4.5%	221 076	88.3%	250 284	100.0%

Contact Details

Municipal Manager	Mr MZWANDILE PENWELL MANZI	058 863 2811
Financial Manager	Mr XOLANI MALINDI	058 863 2811

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MALUTI-A-PHOFUNG (FS194)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 2018

Part1: Operating Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Operating Revenue and Expenditure										
Operating Revenue	1 588 951	345 522	21.7%	645 237	40.6%	990 759	62.4%	274 601	31.4%	135.0%
Property rates	207 596	28 364	13.7%	148 722	71.6%	177 086	85.3%	-	-	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	376 253	38 343	10.2%	120 346	32.0%	158 688	42.2%	28 912	9.8%	316.2%
Service charges - water revenue	83 014	7 806	9.4%	61 979	74.7%	69 785	84.1%	-	-	(100.0%)
Service charges - sanitation revenue	44 072	4 044	9.2%	33 185	75.3%	37 229	84.5%	-	-	(100.0%)
Service charges - refuse revenue	36 921	3 643	9.9%	30 958	83.8%	34 601	93.7%	-	-	(100.0%)
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 346	-	-	(40)	(3.0%)	(40)	(3.0%)	-	-	(100.0%)
Interest earned - external investments	2 900	173	6.0%	(155)	(5.3%)	18	.6%	14	9.3%	(1 178.6%)
Interest earned - outstanding debtors	33 708	-	-	32	.1%	32	.1%	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	14 853	-	-	(1 511)	(10.2%)	(1 511)	(10.2%)	-	-	(100.0%)
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	547 804	226 681	41.4%	157 869	28.8%	384 550	70.2%	164 022	74.1%	(3.8%)
Other own revenue	240 484	36 469	15.2%	93 852	39.0%	130 321	54.2%	81 652	45.9%	14.9%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	2 121 951	598 064	28.2%	692 852	32.7%	1 290 917	60.8%	252 304	25.9%	174.6%
Employee related costs	489 671	94 079	19.2%	(11 256)	(2.3%)	82 823	16.9%	94 441	39.0%	(111.9%)
Remuneration of councillors	24 758	6 980	28.2%	2 920	11.8%	9 900	40.0%	5 880	50.8%	(50.3%)
Debt impairment	250 000	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	270 940	-	-	-	-	-	-	-	-	-
Finance charges	8 960	-	-	(317)	(3.5%)	(317)	(3.5%)	-	-	(100.0%)
Bulk purchases	631 596	242 119	38.3%	379 557	60.1%	621 676	98.4%	120 246	55.5%	215.7%
Other Materials	79 450	-	-	(4 070)	(5.1%)	(4 070)	(5.1%)	-	-	(100.0%)
Contracted services	71 842	28 013	39.0%	51 408	71.6%	79 421	110.6%	12 388	22.7%	315.0%
Transfers and grants	127 094	33 573	26.4%	44 318	34.9%	77 891	61.3%	-	-	(100.0%)
Other expenditure	167 639	193 301	115.3%	230 291	137.4%	423 593	252.7%	19 349	11.4%	1 090.2%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(533 000)	(252 542)		(47 615)		(300 157)		22 297		
Transfers recognised - capital	223 321	81 858	36.7%	-	-	81 858	36.7%	15 000	40.8%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(309 679)	(170 684)		(47 615)		(218 299)		37 297		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(309 679)	(170 684)		(47 615)		(218 299)		37 297		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(309 679)	(170 684)		(47 615)		(218 299)		37 297		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(309 679)	(170 684)		(47 615)		(218 299)		37 297		

Part 2: Capital Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Capital Revenue and Expenditure										
Source of Finance	230 321	41 257	17.9%	51 528	22.4%	92 785	40.3%	29 174	15.4%	76.6%
National Government	223 321	41 257	18.5%	51 528	23.1%	92 785	41.5%	29 174	19.4%	76.6%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	223 321	41 257	18.5%	51 528	23.1%	92 785	41.5%	29 174	19.4%	76.6%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	7 000	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	230 321	41 257	17.9%	51 528	22.4%	92 785	40.3%	29 174	15.4%	76.6%
Governance and Administration	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	61 520	10 661	17.3%	20 552	33.4%	31 213	50.7%	16 027	22.0%	28.2%
Community & Social Services	45 532	7 154	15.7%	14 202	31.2%	21 356	46.9%	7 319	14.7%	94.0%
Sport And Recreation	15 988	3 508	21.9%	6 349	39.7%	9 857	61.7%	8 708	38.7%	(27.1%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	38 595	10 582	27.4%	8 150	21.1%	18 732	48.5%	8 732	25.2%	(6.7%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	38 595	10 582	27.4%	8 150	21.1%	18 732	48.5%	8 732	25.2%	(6.7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	122 240	18 022	14.7%	20 835	17.0%	38 858	31.8%	3 025	5.7%	588.7%
Electricity	29 798	6 855	23.0%	4 779	16.0%	11 635	39.0%	-	9.3%	(100.0%)
Water	52 919	218	.4%	6 311	11.9%	6 529	12.3%	-	.2%	(100.0%)
Waste Water Management	39 522	10 949	27.7%	9 745	24.7%	20 694	52.4%	3 025	12.4%	222.1%
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	7 966	1 992	25.0%	1 992	25.0%	3 983	50.0%	1 390	33.3%	43.2%

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Cash Flow from Operating Activities										
Receipts	1 462 475	394 060	26.9%	285 099	19.5%	679 159	46.4%	289 619	43.9%	(1.6%)
Property rates, penalties and collection charges	103 798	1 812	1.7%	4 253	4.1%	6 064	5.8%	-	-	(100.0%)
Service charges	342 969	33 105	9.7%	34 666	10.1%	67 771	19.8%	27 909	13.8%	24.2%
Other revenue	221 749	50 432	22.7%	39 984	18.0%	90 417	40.8%	82 639	74.8%	(51.6%)
Government - operating	547 804	226 681	41.4%	157 003	28.7%	383 684	70.0%	164 022	74.1%	(4.3%)
Government - capital	223 321	81 858	36.7%	48 461	21.7%	130 319	58.4%	15 000	40.8%	223.1%
Interest	22 835	173	.8%	732	3.2%	904	4.0%	48	1.8%	1 423.5%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(1 223 000)	(255 813)	20.9%	(258 088)	21.1%	(513 901)	42.0%	(263 651)	50.8%	(2.1%)
Suppliers and employees	(1 087 036)	(216 093)	19.9%	(242 654)	22.3%	(458 747)	42.2%	(235 351)	51.4%	3.1%
Finance charges	(8 870)	-	-	-	-	-	-	-	-	-
Transfers and grants	(127 094)	(39 720)	31.3%	(15 434)	12.1%	(55 154)	43.4%	(28 300)	46.7%	(45.5%)
Net Cash from/(used) Operating Activities	239 476	138 248	57.7%	27 010	11.3%	165 258	69.0%	25 967	8.6%	4.0%
Cash Flow from Investing Activities										
Receipts	-	(97 342)	-	26 865	-	(70 477)	-	2 050	-	1 210.5%
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	(97 342)	-	26 865	-	(70 477)	-	2 050	-	1 210.5%
Payments	(230 321)	(43 806)	19.0%	(45 989)	20.0%	(89 795)	39.0%	(23 873)	45.1%	92.6%
Capital assets	(230 321)	(43 806)	19.0%	(45 989)	20.0%	(89 795)	39.0%	(23 873)	45.1%	92.6%
Net Cash from/(used) Investing Activities	(230 321)	(141 148)	61.3%	(19 124)	8.3%	(160 272)	69.6%	(21 823)	8.6%	(12.4%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(4 500)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(4 500)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(4 500)	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	4 655	(2 900)	(62.3%)	7 887	169.4%	4 986	107.1%	4 145	(115.0%)	90.3%
Cash/cash equivalents at the year begin:	1 500	6 756	450.4%	3 856	257.1%	6 756	450.4%	(2 886)	12.3%	(233.6%)
Cash/cash equivalents at the year end:	6 155	3 856	62.6%	11 743	190.8%	11 743	190.8%	1 259	15.6%	832.9%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	9 183	2.2%	10 040	2.4%	25 543	6.0%	377 975	89.4%	422 740	29.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	13 369	4.6%	12 451	4.3%	16 270	5.6%	247 062	85.4%	289 152	20.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	11 703	3.9%	12 197	4.1%	10 792	3.6%	262 252	88.3%	296 945	20.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 212	1.9%	3 162	1.9%	3 360	2.0%	155 082	94.1%	164 816	11.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 837	1.7%	2 801	1.7%	2 753	1.7%	154 157	94.8%	162 547	11.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	436	.4%	231	.2%	142	.1%	99 029	99.2%	99 839	7.0%	-	-	-	-
Total By Income Source	40 740	2.8%	40 882	2.8%	58 860	4.1%	1 295 557	90.2%	1 436 039	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	13 250	4.5%	13 314	4.5%	15 791	5.3%	252 976	85.7%	295 332	20.6%	-	-	-	-
Commercial	13 671	4.3%	12 253	3.9%	15 573	4.9%	273 677	86.8%	315 173	21.9%	-	-	-	-
Households	12 825	1.7%	12 852	1.7%	26 107	3.5%	695 867	93.1%	747 652	52.1%	-	-	-	-
Other	994	1.3%	2 463	3.2%	1 389	1.8%	73 037	93.8%	77 882	5.4%	-	-	-	-
Total By Customer Group	40 740	2.8%	40 882	2.8%	58 860	4.1%	1 295 557	90.2%	1 436 039	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	35 443	1.0%	46 526	1.3%	46 193	1.3%	3 506 120	96.5%	3 634 282	96.4%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	4 914	33.2%	4 958	33.5%	4 914	33.2%	-	-	14 786	.4%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	546	11.5%	503	10.6%	285	6.0%	3 412	71.9%	4 746	.1%
Other	1 735	1.5%	8 833	7.5%	5 120	4.4%	101 865	86.7%	117 553	3.1%
Total	42 639	1.1%	60 819	1.6%	56 513	1.5%	3 611 397	95.8%	3 771 368	100.0%

Contact Details

Municipal Manager	Mr Acting K Masekoane	058 718 3767
Financial Manager	Ms NP Khumalo	058 718 3741

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: PHUMELELA (FS195)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 201

Part1: Operating Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Operating Revenue and Expenditure										
Operating Revenue	126 391	16 466	13.0%	-	-	16 466	13.0%	15 628	51.6%	(100.0%)
Property rates	12 557	8 870	70.6%	-	-	8 870	70.6%	1 745	85.7%	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	4 614	162	3.5%	-	-	162	3.5%	1 295	20.7%	(100.0%)
Service charges - water revenue	10 787	960	8.9%	-	-	960	8.9%	2 485	46.3%	(100.0%)
Service charges - sanitation revenue	4 762	928	19.5%	-	-	928	19.5%	2 611	75.3%	(100.0%)
Service charges - refuse revenue	7 312	810	11.1%	-	-	810	11.1%	2 529	77.7%	(100.0%)
Service charges - other	-	2 341	-	-	-	2 341	-	-	-	-
Rental of facilities and equipment	316	106	33.4%	-	-	106	33.4%	541	13.5%	(100.0%)
Interest earned - external investments	220	-	-	-	-	-	-	8	9.6%	(100.0%)
Interest earned - outstanding debtors	10 623	2 172	20.4%	-	-	2 172	20.4%	2 273	74.5%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	54	-	-	-	-	-	-	-	-	-
Licences and permits	27	-	-	-	-	-	-	6	43.5%	(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	70 498	-	-	-	-	-	-	2 053	49.4%	(100.0%)
Other own revenue	4 622	119	2.6%	-	-	119	2.6%	81	9.5%	(100.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	126 337	3 926	3.1%	-	-	3 926	3.1%	39 657	50.2%	(100.0%)
Employee related costs	64 563	24	-	-	-	24	-	14 518	47.6%	(100.0%)
Remuneration of councillors	6 268	-	-	-	-	-	-	1 368	47.8%	(100.0%)
Debt impairment	4 369	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	2 203	-	-	-	-	-	-	-	-	-
Finance charges	1 644	98	5.9%	-	-	98	5.9%	1 670	69.9%	(100.0%)
Bulk purchases	16 283	109	.7%	-	-	109	.7%	9 980	74.5%	(100.0%)
Other Materials	-	20	-	-	-	20	-	-	-	-
Contracted services	2 382	968	40.6%	-	-	968	40.6%	1 476	62.0%	(100.0%)
Transfers and grants	-	171	-	-	-	171	-	-	-	-
Other expenditure	28 625	2 537	8.9%	-	-	2 537	8.9%	10 645	55.1%	(100.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	55	12 540		-		12 540		(24 029)		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	55	12 540		-		12 540		(24 029)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	55	12 540		-		12 540		(24 029)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	55	12 540		-		12 540		(24 029)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	55	12 540		-		12 540		(24 029)		

Part 2: Capital Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Capital Revenue and Expenditure										
Source of Finance	68 698	782	1.1%	9 722	14.2%	10 505	15.3%	38 834	73.6%	(75.0%)
National Government	68 698	782	1.1%	9 722	14.2%	10 505	15.3%	38 834	73.5%	(75.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	68 698	782	1.1%	9 722	14.2%	10 505	15.3%	38 834	73.5%	(75.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	68 698	782	1.1%	9 722	14.2%	10 505	15.3%	38 834	73.6%	(75.0%)
Governance and Administration	-	-	-	-	-	-	-	7	-	(100.0%)
Executive & Council	-	-	-	-	-	-	-	7	-	(100.0%)
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	3 616	-	-	-	-	-	-	2 158	34.2%	(100.0%)
Community & Social Services	2 416	-	-	-	-	-	-	-	-	-
Sport And Recreation	1 200	-	-	-	-	-	-	2 158	37.6%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	8 231	782	9.5%	5 911	71.8%	6 693	81.3%	2 058	188.8%	187.2%
Planning and Development	1 034	24	2.3%	500	48.4%	525	50.7%	-	-	(100.0%)
Road Transport	7 197	758	10.5%	5 411	75.2%	6 169	85.7%	2 058	385.1%	162.9%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	56 851	-	-	3 811	6.7%	3 811	6.7%	34 612	76.3%	(89.0%)
Electricity	2 453	-	-	2	.1%	2	.1%	1 254	104.5%	(99.8%)
Water	39 798	-	-	3 809	9.6%	3 809	9.6%	33 358	77.2%	(88.6%)
Waste Water Management	14 600	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Cash Flow from Operating Activities										
Receipts	187 167	20 242	10.8%	35 347	18.9%	55 589	29.7%	69 879	63.0%	(49.4%)
Property rates, penalties and collection charges	10 046	2 263	22.5%	1 586	15.8%	3 848	38.3%	2 195	39.9%	(27.8%)
Service charges	21 980	4 523	20.6%	2 078	9.5%	6 601	30.0%	3 653	21.5%	(43.1%)
Other revenue	6 272	4 641	74.0%	1 221	19.5%	5 862	93.5%	7 270	182.3%	(83.2%)
Government - operating	70 498	2 415	3.4%	25 878	36.7%	28 293	40.1%	20 534	77.9%	26.0%
Government - capital	68 698	6 311	9.2%	4 500	6.6%	10 811	15.7%	36 227	65.1%	(87.6%)
Interest	9 674	90	.9%	84	.9%	174	1.8%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(119 336)	(33 415)	28.0%	(26 225)	22.0%	(59 640)	50.0%	(35 121)	47.6%	(25.3%)
Suppliers and employees	(116 948)	(32 992)	28.2%	(26 225)	22.4%	(59 217)	50.6%	(34 749)	48.2%	(24.5%)
Finance charges	(2 388)	(423)	17.7%	-	-	(423)	17.7%	(372)	18.1%	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	67 831	(13 173)	(19.4%)	9 122	13.4%	(4 051)	(6.0%)	34 758	84.6%	(73.8%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(68 698)	(12 190)	17.7%	(12 036)	17.5%	(24 225)	35.3%	(38 834)	73.6%	(69.0%)
Capital assets	(68 698)	(12 190)	17.7%	(12 036)	17.5%	(24 225)	35.3%	(38 834)	73.6%	(69.0%)
Net Cash from/(used) Investing Activities	(68 698)	(12 190)	17.7%	(12 036)	17.5%	(24 225)	35.3%	(38 834)	73.6%	(69.0%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(168)	-	-	(132)	78.6%	(132)	78.6%	-	-	(100.0%)
Repayment of borrowing	(168)	-	-	(132)	78.6%	(132)	78.6%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	(168)	-	-	(132)	78.6%	(132)	78.6%	-	-	(100.0%)
Net Increase/(Decrease) in cash held	(1 035)	(25 363)	2 450.7%	(3 046)	294.3%	(28 408)	2 745.0%	(4 076)	(1 407.7%)	(25.3%)
Cash/cash equivalents at the year begin:	471	30 994	6 580.6%	5 632	1 195.7%	30 994	6 580.6%	47 088	6 959.1%	(88.0%)
Cash/cash equivalents at the year end:	(564)	5 632	(998.6%)	2 586	(458.5%)	2 586	(458.5%)	43 013	(29 332.6%)	(94.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	5	-	51	.1%	105	.1%	97 718	99.8%	97 879	58.6%
Bulk Water	-	-	-	-	15	-	57 094	100.0%	57 110	34.2%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	68	.8%	345	4.0%	1 446	16.9%	6 694	78.3%	8 553	5.1%
Auditor-General	-	-	-	-	-	-	3 381	100.0%	3 381	2.0%
Other	-	-	-	-	-	-	-	-	-	-
Total	73	-	396	.2%	1 566	.9%	164 887	98.8%	166 922	100.0%

Contact Details

Municipal Manager	Mr Bruce William Kannemeyer	058 913 8314
Financial Manager	Mr S A Nyapholi	058 913 8300

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MANTSOPA (FS196)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 201

Part1: Operating Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Operating Revenue and Expenditure										
Operating Revenue	235 023	49 587	21.1%	44 752	19.0%	94 340	40.1%	49 533	46.0%	(9.7%)
Property rates	15 650	16 665	106.5%	3 567	22.8%	20 233	129.3%	74	103.8%	4 734.8%
Property rates - penalties and collection charges	-	-	-	-		-	-	-	-	-
Service charges - electricity revenue	33 246	638	1.9%	(877)	(2.6%)	(239)	(.7%)	7 422	39.9%	(111.8%)
Service charges - water revenue	32 556	10 936	33.6%	7 543	23.2%	18 479	56.8%	9 460	55.1%	(20.3%)
Service charges - sanitation revenue	18 241	4 586	25.1%	4 079	22.4%	8 666	47.5%	6 094	49.4%	(33.1%)
Service charges - refuse revenue	12 899	3 240	25.1%	2 662	20.6%	5 902	45.8%	4 180	49.1%	(36.3%)
Service charges - other	-	-	-	3	-	3	-	-	-	(100.0%)
Rental of facilities and equipment	1 112	341	30.7%	277	24.9%	618	55.6%	269	56.7%	2.7%
Interest earned - external investments	800	66	8.3%	68	8.6%	135	16.8%	116	110.8%	(40.8%)
Interest earned - outstanding debtors	28 000	8 136	29.1%	8 563	30.6%	16 699	59.6%	6 482	48.8%	32.1%
Dividends received	34	-	-	-	-	-	-	-	-	-
Fines	1 000	-	-	0	-	0	-	-	-	(100.0%)
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	80 794	4 719	5.8%	18 144	22.5%	22 863	28.3%	15 103	30.3%	20.1%
Other own revenue	10 691	259	2.4%	723	6.8%	982	9.2%	333	80.1%	117.1%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	229 788	44 031	19.2%	46 667	20.3%	90 698	39.5%	47 164	35.9%	(1.1%)
Employee related costs	85 949	21 058	24.5%	22 653	26.4%	43 711	50.9%	19 597	48.2%	15.6%
Remuneration of councillors	6 840	1 604	23.4%	1 616	23.6%	3 219	47.1%	1 991	57.0%	(18.9%)
Debt impairment	21 669	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	4 677	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	40 611	11 205	27.6%	8 811	21.7%	20 016	49.3%	10 962	39.7%	(19.6%)
Other Materials	14 673	1 535	10.5%	644	4.4%	2 179	14.9%	583	16.7%	10.6%
Contracted services	14 292	1 134	7.9%	2 994	20.9%	4 129	28.9%	6 324	69.6%	(52.7%)
Transfers and grants	-	1 890	-	1 944	-	3 834	-	380	-	411.4%
Other expenditure	41 076	5 605	13.6%	8 005	19.5%	13 610	33.1%	7 326	39.9%	9.3%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	5 236	5 557		(1 915)		3 642		2 369		
Transfers recognised - capital	58 621	1 023	1.7%	8 665	14.8%	9 688	16.5%	6 859	18.3%	26.3%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	63 857	6 580		6 750		13 330		9 228		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	63 857	6 580		6 750		13 330		9 228		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	63 857	6 580		6 750		13 330		9 228		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	63 857	6 580		6 750		13 330		9 228		

Part 2: Capital Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Capital Revenue and Expenditure										
Source of Finance	63 848	9 267	14.5%	16 495	25.8%	25 762	40.3%	7 885	27.5%	109.2%
National Government	58 621	8 653	14.8%	16 098	27.5%	24 752	42.2%	7 618	27.9%	111.3%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	58 621	8 653	14.8%	16 098	27.5%	24 752	42.2%	7 618	27.9%	111.3%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	5 227	614	11.7%	397	7.6%	1 010	19.3%	267	18.9%	48.7%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	63 848	9 267	14.5%	16 495	25.8%	25 762	40.3%	7 885	27.5%	109.2%
Governance and Administration	1 543	518	33.5%	155	10.0%	672	43.6%	195	-	(20.6%)
Executive & Council	1 356	483	35.6%	145	10.7%	628	46.3%	195	-	(25.3%)
Budget & Treasury Office	188	17	9.2%	-	-	17	9.2%	-	-	-
Corporate Services	-	18	-	9	-	27	-	-	-	(100.0%)
Community and Public Safety	14 054	86	.6%	1 495	10.6%	1 581	11.2%	641	152.2%	133.3%
Community & Social Services	13 999	86	.6%	1 495	10.7%	1 581	11.3%	93	59.8%	1 509.3%
Sport And Recreation	55	-	-	-	-	-	-	548	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	16 067	10	.1%	8 078	50.3%	8 087	50.3%	5 037	42.3%	60.4%
Planning and Development	-	10	-	-	-	10	-	-	-	-
Road Transport	16 067	-	-	8 078	50.3%	8 078	50.3%	5 037	42.3%	60.4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	32 184	8 654	26.9%	6 768	21.0%	15 422	47.9%	2 013	13.9%	236.2%
Electricity	1 734	-	-	20	1.2%	20	1.2%	-	-	(100.0%)
Water	29 450	7 249	24.6%	6 523	22.2%	13 772	46.8%	2 013	24.1%	224.1%
Waste Water Management	1 000	1 405	140.5%	225	22.5%	1 630	163.0%	-	-	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Cash Flow from Operating Activities										
Receipts	271 975	66 168	24.3%	54 332	20.0%	120 499	44.3%	48 913	47.8%	11.1%
Property rates, penalties and collection charges	13 650	2 246	16.5%	2 695	19.7%	4 942	36.2%	2 569	32.2%	4.9%
Service charges	84 203	18 068	21.5%	11 370	13.5%	29 438	35.0%	12 786	25.0%	(11.1%)
Other revenue	12 603	212	1.7%	186	1.5%	397	3.2%	1 785	201.4%	(89.6%)
Government - operating	80 794	33 669	41.7%	24 863	30.8%	58 532	72.4%	22 771	77.2%	9.2%
Government - capital	58 621	11 927	20.3%	15 157	25.9%	27 084	46.2%	8 927	68.8%	69.8%
Interest	22 070	46	.2%	61	.3%	107	.5%	75	15.0%	(19.2%)
Dividends	34	-	-	-	-	-	-	-	162.7%	-
Payments	(162 679)	(50 078)	30.8%	(25 955)	16.0%	(76 033)	46.7%	(49 962)	56.2%	(48.1%)
Suppliers and employees	(162 679)	(50 075)	30.8%	(25 939)	15.9%	(76 014)	46.7%	(49 959)	56.2%	(48.1%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	(3)	-	(16)	-	(19)	-	(3)	-	420.0%
Net Cash from/(used) Operating Activities	109 296	16 090	14.7%	28 377	26.0%	44 466	40.7%	(1 049)	25.9%	(2 804.3%)
Cash Flow from Investing Activities										
Receipts	-	(3 073)	-	5 156	-	2 083	-	9 512	-	(45.8%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	9 512	-	(100.0%)
Decrease (increase) in non-current investments	-	(3 073)	-	5 156	-	2 083	-	-	-	(100.0%)
Payments	(63 848)	(19 068)	29.9%	(19 290)	30.2%	(38 358)	60.1%	(8 392)	31.0%	129.9%
Capital assets	(63 848)	(19 068)	29.9%	(19 290)	30.2%	(38 358)	60.1%	(8 392)	31.0%	129.9%
Net Cash from/(used) Investing Activities	(63 848)	(22 141)	34.7%	(14 135)	22.1%	(36 276)	56.8%	1 121	39.8%	(1 361.1%)
Cash Flow from Financing Activities										
Receipts	-	(1 602)	-	2	-	(1 600)	-	(14)	-	(112.2%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	(1 602)	-	2	-	(1 600)	-	(14)	-	(112.2%)
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	(1 602)	-	2	-	(1 600)	-	(14)	1.5%	(112.2%)
Net Increase/(Decrease) in cash held	45 447	(7 653)	(16.8%)	14 244	31.3%	6 590	14.5%	57	(.3%)	24 672.9%
Cash/cash equivalents at the year begin:	100	2 271	2 270.5%	(5 383)	(5 382.8%)	2 271	2 270.5%	(248)	.6%	2 068.3%
Cash/cash equivalents at the year end:	45 547	(5 383)	(11.8%)	8 861	19.5%	8 861	19.5%	(191)	(8.2%)	(4 745.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 724	4.7%	1 439	3.9%	1 504	4.1%	32 374	87.4%	37 041	9.4%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	332	1.7%	217	1.1%	184	1.0%	18 498	96.2%	19 231	4.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 331	3.2%	5 187	3.8%	4 536	3.3%	122 948	89.7%	137 003	34.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 069	2.8%	2 734	2.5%	2 576	2.3%	102 053	92.4%	110 432	28.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 133	2.7%	1 866	2.3%	1 777	2.2%	73 770	92.7%	79 547	20.3%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	83	1.9%	66	1.5%	51	1.2%	4 167	95.4%	4 368	1.1%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	66	1.5%	53	1.2%	41	.9%	4 240	96.4%	4 400	1.1%	-	-	-	-
Total By Income Source	11 738	3.0%	11 563	2.9%	10 669	2.7%	358 052	91.3%	392 022	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	421	3.3%	389	3.1%	751	5.9%	11 152	87.7%	12 713	3.2%	-	-	-	-
Commercial	919	4.5%	751	3.7%	642	3.1%	18 112	88.7%	20 423	5.2%	-	-	-	-
Households	10 398	2.9%	10 423	2.9%	9 275	2.6%	328 760	91.6%	358 856	91.5%	-	-	-	-
Other	0	1.2%	0	1.2%	0	1.2%	28	96.4%	29	-	-	-	-	-
Total By Customer Group	11 738	3.0%	11 563	2.9%	10 669	2.7%	358 052	91.3%	392 022	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	3 054	1.9%	-	-	1 672	1.1%	153 604	97.0%	158 330	91.5%
Bulk Water	-	-	-	-	-	-	1 110	100.0%	1 110	.6%
PAYE deductions	-	-	1 138	99.9%	1	.1%	-	-	1 139	.7%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	1 129	100.0%	-	-	-	-	-	-	1 129	.7%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	8	1.6%	77	16.1%	6	1.3%	385	80.9%	476	.3%
Auditor-General	-	-	-	-	-	-	1 921	100.0%	1 921	1.1%
Other	(399)	(4.5%)	153	1.7%	940	10.5%	8 255	92.2%	8 949	5.2%
Total	3 792	2.2%	1 367	.8%	2 620	1.5%	165 275	95.5%	173 054	100.0%

Contact Details

Municipal Manager	Mr T P Masejane	051 924 0654
Financial Manager	Mr A M Makoae	051 924 0654

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: THABO MOFUTSANYANA (DC19)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 201

Part1: Operating Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Operating Revenue and Expenditure										
Operating Revenue	126 302	54 391	43.1%	45 021	35.6%	99 412	78.7%	37 228	39.0%	20.9%
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	1 130	305	27.0%	359	31.8%	664	58.8%	274	40.8%	31.0%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	120 482	54 077	44.9%	44 582	37.0%	98 660	81.9%	36 932	39.6%	20.7%
Other own revenue	4 690	8	.2%	80	1.7%	88	1.9%	22	1.8%	262.1%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	119 939	28 410	23.7%	36 744	30.6%	65 154	54.3%	31 930	29.3%	15.1%
Employee related costs	63 869	15 444	24.2%	16 266	25.5%	31 710	49.6%	15 540	54.5%	4.7%
Remuneration of councillors	10 549	2 724	25.8%	2 636	25.0%	5 360	50.8%	2 522	53.3%	4.5%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	4 670	-	-	-	-	-	-	-	-	-
Finance charges	86	18	20.9%	24	27.8%	42	48.7%	8	22.2%	194.0%
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	1 270	541	42.6%	232	18.3%	773	60.9%	722	51.5%	(67.9%)
Contracted services	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	39 495	9 682	24.5%	17 586	44.5%	27 268	69.0%	13 139	18.5%	33.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	6 363	25 981		8 277		34 258		5 298		
Transfers recognised - capital	-	-	-	2 767	-	2 767	-	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	6 363	25 981		11 044		37 025		5 298		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	6 363	25 981		11 044		37 025		5 298		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	6 363	25 981		11 044		37 025		5 298		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	6 363	25 981		11 044		37 025		5 298		

Part 2: Capital Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Capital Revenue and Expenditure										
Source of Finance	800	2 558	319.7%	936	116.9%	3 493	436.6%	8	3.1%	12 373.5%
National Government	800	2 558	319.7%	936	116.9%	3 493	436.6%	8	3.1%	12 373.5%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	800	2 558	319.7%	936	116.9%	3 493	436.6%	8	3.1%	12 373.5%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	800	2 558	319.7%	936	116.9%	3 493	436.6%	8	3.1%	12 373.5%
Governance and Administration	725	2 558	352.8%	936	129.0%	3 493	481.8%	-	-	(100.0%)
Executive & Council	25	-	-	455	1 818.5%	455	1 818.5%	-	-	(100.0%)
Budget & Treasury Office	650	877	134.9%	28	4.3%	905	139.2%	-	-	(100.0%)
Corporate Services	50	1 681	3 361.5%	453	905.4%	2 133	4 267.0%	-	-	(100.0%)
Community and Public Safety	75	-	-	-	-	-	-	8	3.1%	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	8	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	75	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Cash Flow from Operating Activities										
Receipts	126 302	55 230	43.7%	50 021	39.6%	105 251	83.3%	37 901	40.4%	32.0%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-
Other revenue	4 690	847	18.1%	1 164	24.8%	2 011	42.9%	677	734.1%	72.0%
Government - operating	120 482	54 077	44.9%	48 516	40.3%	102 593	85.2%	36 950	39.7%	31.3%
Government - capital	-	-	-	-	-	-	-	-	-	-
Interest	1 130	305	27.0%	341	30.2%	646	57.2%	274	40.8%	24.3%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(115 269)	(33 152)	28.8%	(40 406)	35.1%	(73 558)	63.8%	(32 752)	30.1%	23.4%
Suppliers and employees	(115 183)	(33 134)	28.8%	(40 372)	35.0%	(73 505)	63.8%	(32 713)	30.1%	23.4%
Finance charges	(86)	(18)	20.9%	(35)	40.7%	(53)	61.6%	(39)	65.6%	(9.7%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	11 033	22 078	200.1%	9 614	87.1%	31 692	287.3%	5 149	9 251.1%	86.7%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(800)	-	-	-	-	-	-	-	-	-
Capital assets	(800)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(800)	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	10 233	22 078	215.8%	9 614	94.0%	31 692	309.7%	5 149	-	86.7%
Cash/cash equivalents at the year begin:	-	770	-	22 849	-	770	-	17 442	-	31.0%
Cash/cash equivalents at the year end:	10 233	22 849	223.3%	32 463	317.2%	32 463	317.2%	22 591	-	43.7%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	3 646	100.0%	3 646	100.0%	-	-	2 561	70.0%
Total By Income Source	-	-	-	-	-	-	3 646	100.0%	3 646	100.0%	-	-	2 561	70.0%
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	3 646	100.0%	3 646	100.0%	-	-	2 561	70.0%
Total By Customer Group	-	-	-	-	-	-	3 646	100.0%	3 646	100.0%	-	-	2 561	70.0%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	1 068	100.0%	-	-	-	-	-	-	1 068	25.0%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	239	9.7%	9	.4%	257	10.4%	1 958	79.5%	2 463	57.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	90	12.2%	-	-	-	-	649	87.8%	739	17.3%
Total	1 397	32.7%	9	.2%	257	6.0%	2 607	61.1%	4 269	100.0%

Contact Details

Municipal Manager	Ms Takatso P M Lebenya	058 718 1000
Financial Manager	Ms NL Gqoli	058 718 1000

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MOQHAKA (FS201)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 201

Part1: Operating Revenue and Expenditure

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Operating Revenue and Expenditure										
Operating Revenue	807 166	221 785	27.5%	186 063	23.1%	407 848	50.5%	176 055	48.9%	5.7%
Property rates	70 608	20 665	29.3%	14 478	20.5%	35 143	49.8%	13 253	45.2%	9.2%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	306 319	69 701	22.8%	64 635	21.1%	134 336	43.9%	60 441	41.8%	6.9%
Service charges - water revenue	119 113	26 662	22.4%	17 457	14.7%	44 120	37.0%	22 661	44.5%	(23.0%)
Service charges - sanitation revenue	41 922	10 175	24.3%	10 102	24.1%	20 277	48.4%	9 317	39.6%	8.4%
Service charges - refuse revenue	33 925	7 163	21.1%	7 167	21.1%	14 331	42.2%	6 917	34.9%	3.6%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	9 003	1 746	19.4%	2 855	31.7%	4 601	51.1%	988	31.6%	188.9%
Interest earned - external investments	-	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	19 764	5 874	29.7%	6 213	31.4%	12 087	61.2%	5 123	60.2%	21.3%
Dividends received	1 420	78	5.5%	56	4.0%	134	9.4%	777	-	(92.8%)
Fines	5 976	362	6.1%	244	4.1%	606	10.1%	630	33.2%	(61.3%)
Licences and permits	0	0	14.7%	-	-	0	14.7%	0	-	(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	188 893	77 143	40.8%	61 715	32.7%	138 858	73.5%	56 148	74.7%	9.9%
Other own revenue	10 222	2 215	21.7%	1 141	11.2%	3 356	32.8%	(230)	22.0%	(595.4%)
Gains on disposal of PPE	-	-	-	-	-	-	-	30	-	(100.0%)
Operating Expenditure	790 573	86 828	11.0%	180 410	22.8%	267 237	33.8%	137 192	31.0%	31.5%
Employee related costs	267 549	43 655	16.3%	112 212	41.9%	155 866	58.3%	59 480	50.9%	88.7%
Remuneration of councillors	18 192	3 217	17.7%	6 244	34.3%	9 460	52.0%	4 649	47.3%	34.3%
Debt impairment	10 133	-	-	-	-	-	-	-	.4%	-
Depreciation and asset impairment	32 881	-	-	-	-	-	-	-	-	-
Finance charges	3 140	-	-	7	.2%	7	.2%	502	40.9%	(98.7%)
Bulk purchases	251 237	21 764	8.7%	39 377	15.7%	61 141	24.3%	41 333	22.0%	(4.7%)
Other Materials	10 706	747	7.0%	1 976	18.5%	2 722	25.4%	1 071	-	84.5%
Contracted services	105 811	8 654	8.2%	10 330	9.8%	18 984	17.9%	14 967	78.8%	(31.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	90 924	8 791	9.7%	10 266	11.3%	19 057	21.0%	15 190	13.5%	(32.4%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	16 593	134 957		5 654		140 611		38 863		
Transfers recognised - capital	49 410	(1)	-	(2)	-	(3)	-	30 147	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	66 003	134 956		5 652		140 608		69 010		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	66 003	134 956		5 652		140 608		69 010		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	66 003	134 956		5 652		140 608		69 010		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	66 003	134 956		5 652		140 608		69 010		

Part 2: Capital Revenue and Expenditure

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Capital Revenue and Expenditure										
Source of Finance	66 283	9 889	14.9%	18 428	27.8%	28 317	42.7%	23 917	41.4%	(23.0%)
National Government	51 817	9 663	18.6%	18 224	35.2%	27 887	53.8%	23 485	46.5%	(22.4%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	51 817	9 663	18.6%	18 224	35.2%	27 887	53.8%	23 485	46.5%	(22.4%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	14 466	226	1.6%	204	1.4%	430	3.0%	433	5.2%	(52.8%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	66 283	9 889	14.9%	18 428	27.8%	28 317	42.7%	23 917	41.4%	(23.0%)
Governance and Administration	2 658	21	.8%	50	1.9%	72	2.7%	192	8.9%	(73.9%)
Executive & Council	-	-	-	-	-	-	-	21	5.4%	(100.0%)
Budget & Treasury Office	2 658	2	.1%	25	.9%	26	1.0%	-	-	(100.0%)
Corporate Services	-	20	-	25	-	45	-	171	-	(85.1%)
Community and Public Safety	7 093	31	.4%	54	.8%	84	1.2%	192	4.6%	(72.1%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	2 800	-	-	32	1.1%	32	1.1%	162	-	(80.3%)
Public Safety	4 293	31	.7%	22	.5%	53	1.2%	30	-	(28.3%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	18 728	4 459	23.8%	6 482	34.6%	10 941	58.4%	878	42.1%	638.6%
Planning and Development	100	-	-	-	-	-	-	-	-	-
Road Transport	18 628	4 459	23.9%	6 482	34.8%	10 941	58.7%	878	42.1%	638.6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	37 805	5 378	14.2%	11 843	31.3%	17 220	45.6%	22 656	47.8%	(47.7%)
Electricity	2 909	1 115	38.3%	261	9.0%	1 376	47.3%	670	11.8%	(61.1%)
Water	14 678	2 189	14.9%	6 327	43.1%	8 516	58.0%	10 300	45.4%	(38.6%)
Waste Water Management	9 785	2 073	21.2%	5 255	53.7%	7 328	74.9%	11 685	59.6%	(55.0%)
Waste Management	10 433	-	-	-	-	-	-	-	283.4%	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Cash Flow from Operating Activities										
Receipts	790 580	217 483	27.5%	204 116	25.8%	421 599	53.3%	186 419	55.0%	9.5%
Property rates, penalties and collection charges	63 547	10 378	16.3%	12 818	20.2%	23 196	36.5%	14 791	43.6%	(13.3%)
Service charges	441 162	83 943	19.0%	87 753	19.9%	171 695	38.9%	86 471	42.3%	1.5%
Other revenue	38 220	18 533	48.5%	30 677	80.3%	49 210	128.8%	7 819	121.8%	292.4%
Government - operating	188 359	79 608	42.3%	61 753	32.8%	141 361	75.0%	54 697	78.4%	12.9%
Government - capital	49 410	24 326	49.2%	10 543	21.3%	34 869	70.6%	22 119	77.3%	(52.3%)
Interest	9 882	696	7.0%	574	5.8%	1 269	12.8%	523	5.8%	9.6%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(726 881)	(195 832)	26.9%	(170 693)	23.5%	(366 525)	50.4%	(174 865)	58.3%	(2.4%)
Suppliers and employees	(724 212)	(195 832)	27.0%	(170 693)	23.6%	(366 525)	50.6%	(174 865)	58.5%	(2.4%)
Finance charges	(2 669)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	63 699	21 651	34.0%	33 423	52.5%	55 074	86.5%	11 555	24.5%	189.3%
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(49 410)	(11 341)	23.0%	(9 126)	18.5%	(20 467)	41.4%	(9 301)	15.0%	(1.9%)
Capital assets	(49 410)	(11 341)	23.0%	(9 126)	18.5%	(20 467)	41.4%	(9 301)	15.0%	(1.9%)
Net Cash from/(used) Investing Activities	(49 410)	(11 341)	23.0%	(9 126)	18.5%	(20 467)	41.4%	(9 301)	15.0%	(1.9%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	(3 200)	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(3 200)	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(3 200)	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	11 089	10 310	93.0%	24 297	219.1%	34 607	312.1%	2 254	(115.4%)	977.8%
Cash/cash equivalents at the year begin:	579	4 754	821.1%	15 064	2 601.7%	4 754	821.1%	9 075	41.2%	66.0%
Cash/cash equivalents at the year end:	11 668	15 064	129.1%	39 361	337.3%	39 361	337.3%	11 329	199.2%	247.4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	11 134	3.3%	8 158	2.4%	6 664	2.0%	311 841	92.3%	337 797	52.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	14 733	29.2%	6 717	13.3%	2 891	5.7%	26 108	51.8%	50 450	7.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	4 657	8.7%	2 797	5.2%	2 264	4.2%	44 108	81.9%	53 826	8.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 976	4.3%	2 837	3.0%	2 431	2.6%	83 826	90.1%	93 069	14.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2 787	4.3%	1 921	2.9%	1 670	2.6%	58 982	90.2%	65 359	10.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 899	4.7%	1 571	3.9%	453	1.1%	36 396	90.3%	40 318	6.3%	-	-	-	-
Total By Income Source	39 186	6.1%	24 000	3.7%	16 372	2.6%	561 261	87.6%	640 819	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	5 735	16.0%	5 751	16.0%	4 329	12.0%	20 134	56.0%	35 949	5.6%	-	-	-	-
Commercial	14 184	38.6%	3 297	9.0%	1 457	4.0%	17 841	48.5%	36 779	5.7%	-	-	-	-
Households	13 512	4.3%	10 306	3.3%	7 437	2.4%	280 241	90.0%	311 496	48.6%	-	-	-	-
Other	5 755	2.2%	4 646	1.8%	3 149	1.2%	243 045	94.7%	256 595	40.0%	-	-	-	-
Total By Customer Group	39 186	6.1%	24 000	3.7%	16 372	2.6%	561 261	87.6%	640 819	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	18 502	6.2%	19 938	6.7%	61 100	20.4%	199 894	66.8%	299 434	89.5%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	875	34.1%	850	33.2%	838	32.7%	-	-	2 563	.8%
Trade Creditors	1 558	18.7%	2 177	26.1%	483	5.8%	4 132	49.5%	8 351	2.5%
Auditor-General	2 508	31.3%	2 517	31.4%	925	11.5%	2 055	25.7%	8 005	2.4%
Other	618	3.9%	377	2.4%	342	2.1%	14 692	91.7%	16 028	4.8%
Total	24 062	7.2%	25 860	7.7%	63 687	19.0%	220 773	66.0%	334 381	100.0%

Contact Details

Municipal Manager	Mr Mncedisi Simon Mqwathi	056 216 9378
Financial Manager	Mr TR Marumo	056 216 9140

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: NGWATHE (FS203)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 201

Part1: Operating Revenue and Expenditure

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Operating Revenue and Expenditure										
Operating Revenue	703 073	261 147	37.1%	91 793	13.1%	352 940	50.2%	142 172	48.1%	(35.4%)
Property rates	87 335	20 029	22.9%	19 130	21.9%	39 160	44.8%	19 156	47.2%	(.1%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	204 732	52 780	25.8%	26 253	12.8%	79 033	38.6%	24 083	36.3%	9.0%
Service charges - water revenue	69 424	61 923	89.2%	(24 925)	(35.9%)	36 998	53.3%	14 604	41.7%	(270.7%)
Service charges - sanitation revenue	45 205	10 327	22.8%	8 748	19.4%	19 074	42.2%	8 839	40.7%	(1.0%)
Service charges - refuse revenue	39 064	9 460	24.2%	7 806	20.0%	17 266	44.2%	7 851	40.5%	(.6%)
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	3 440	90	2.6%	1 052	30.6%	1 142	33.2%	61	3.6%	1 620.0%
Interest earned - external investments	1 473	45	3.1%	34	2.3%	79	5.4%	-	-	(100.0%)
Interest earned - outstanding debtors	51 138	11 739	23.0%	12 374	24.2%	24 112	47.2%	2 149	73.1%	475.8%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	1 052	139	13.2%	118	11.2%	256	24.4%	192	21.4%	(38.8%)
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	194 555	94 303	48.5%	40 949	21.0%	135 252	69.5%	64 949	86.8%	(37.0%)
Other own revenue	5 655	312	5.5%	255	4.5%	567	10.0%	288	1.5%	(11.3%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	835 706	139 937	16.7%	144 295	17.3%	284 231	34.0%	199 437	30.8%	(27.6%)
Employee related costs	218 950	53 539	24.5%	54 309	24.8%	107 849	49.3%	116 164	64.8%	(53.2%)
Remuneration of councillors	15 239	3 553	23.3%	3 566	23.4%	7 119	46.7%	6 683	50.2%	(46.6%)
Debt impairment	71 737	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	68 959	-	-	-	-	-	-	9 499	14.8%	(100.0%)
Finance charges	210	-	-	-	-	-	-	701	1.3%	(100.0%)
Bulk purchases	247 597	44 378	17.9%	45 066	18.2%	89 444	36.1%	33 104	25.4%	36.1%
Other Materials	27 848	18 480	66.4%	18 000	64.6%	36 479	131.0%	-	-	(100.0%)
Contracted services	31 628	7 121	22.5%	5 907	18.7%	13 027	41.2%	11 633	72.5%	(49.2%)
Transfers and grants	-	-	-	6 570	-	6 570	-	-	-	(100.0%)
Other expenditure	153 538	12 867	8.4%	10 877	7.1%	23 743	15.5%	19 065	28.6%	(43.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	2 587	-	(100.0%)
Surplus/(Deficit)	(132 633)	121 210		(52 501)		68 709		(57 265)		
Transfers recognised - capital	102 164	14 000	13.7%	39 010	38.2%	53 010	51.9%	32 069	57.6%	21.6%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(30 469)	135 210		(13 491)		121 719		(25 196)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(30 469)	135 210		(13 491)		121 719		(25 196)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(30 469)	135 210		(13 491)		121 719		(25 196)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(30 469)	135 210		(13 491)		121 719		(25 196)		

Part 2: Capital Revenue and Expenditure

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Capital Revenue and Expenditure										
Source of Finance	102 164	24 742	24.2%	11 855	11.6%	36 597	35.8%	16 187	26.0%	(26.8%)
National Government	102 164	24 742	24.2%	11 855	11.6%	36 597	35.8%	16 187	26.0%	(26.8%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	102 164	24 742	24.2%	11 855	11.6%	36 597	35.8%	16 187	26.0%	(26.8%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	102 164	24 742	24.2%	11 855	11.6%	36 597	35.8%	16 187	26.0%	(26.8%)
Governance and Administration	-	44	-	-	-	44	-	210	-	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	44	-	-	-	44	-	210	-	(100.0%)
Community and Public Safety	370	13 229	3 576.0%	8 067	2 180.7%	21 296	5 756.7%	2 116	20.4%	281.2%
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	370	13 229	3 576.0%	8 067	2 180.7%	21 296	5 756.7%	2 116	33.3%	281.2%
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	22 591	575	2.5%	61	.3%	636	2.8%	440	26.7%	(86.2%)
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	22 591	575	2.5%	61	.3%	636	2.8%	440	26.7%	(86.2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	77 145	10 894	14.1%	3 727	4.8%	14 621	19.0%	13 421	27.6%	(72.2%)
Electricity	3 000	-	-	688	22.9%	688	22.9%	1 212	55.2%	(43.2%)
Water	72 745	10 437	14.3%	2 759	3.8%	13 196	18.1%	6 948	24.4%	(60.3%)
Waste Water Management	1 400	458	32.7%	280	20.0%	737	52.7%	3 872	25.4%	(92.8%)
Waste Management	-	-	-	-	-	-	-	1 388	27.4%	(100.0%)
Other	2 058	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Cash Flow from Operating Activities										
Receipts	617 228	179 478	29.1%	153 418	24.9%	332 896	53.9%	165 706	49.1%	(7.4%)
Property rates, penalties and collection charges	58 743	10 913	18.6%	10 015	17.0%	20 928	35.6%	11 672	31.6%	(14.2%)
Service charges	223 183	43 215	19.4%	43 498	19.5%	86 713	38.9%	48 890	32.8%	(11.0%)
Other revenue	32 440	7 578	23.4%	11 709	36.1%	19 287	59.5%	6 817	26.6%	71.8%
Government - operating	194 555	77 857	40.0%	50 395	25.9%	128 252	65.9%	53 949	77.8%	(6.6%)
Government - capital	102 164	38 446	37.6%	36 564	35.8%	75 010	73.4%	43 069	74.5%	(15.1%)
Interest	6 142	1 469	23.9%	1 237	20.1%	2 706	44.1%	1 309	46.1%	(5.5%)
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(583 443)	(138 302)	23.7%	(134 013)	23.0%	(272 315)	46.7%	(126 934)	47.5%	5.6%
Suppliers and employees	(582 811)	(138 302)	23.7%	(134 000)	23.0%	(272 302)	46.7%	(126 689)	53.7%	5.8%
Finance charges	(631)	(1)	.1%	(13)	2.0%	(13)	2.1%	(246)	.5%	(94.8%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	33 785	41 176	121.9%	19 405	57.4%	60 581	179.3%	38 772	56.8%	(50.0%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(102 164)	(32 614)	31.9%	(13 525)	13.2%	(46 139)	45.2%	(28 941)	44.3%	(53.3%)
Capital assets	(102 164)	(32 614)	31.9%	(13 525)	13.2%	(46 139)	45.2%	(28 941)	44.3%	(53.3%)
Net Cash from/(used) Investing Activities	(102 164)	(32 614)	31.9%	(13 525)	13.2%	(46 139)	45.2%	(28 941)	44.6%	(53.3%)
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	91.8%	-
Repayment of borrowing	-	-	-	-	-	-	-	-	91.8%	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	91.8%	-
Net Increase/(Decrease) in cash held	(68 379)	8 562	(12.5%)	5 880	(8.6%)	14 442	(21.1%)	9 830	98.5%	(40.2%)
Cash/cash equivalents at the year begin:	1 565	4 182	267.2%	12 744	814.1%	4 182	267.2%	19 029	37.8%	(33.0%)
Cash/cash equivalents at the year end:	(66 813)	12 744	(19.1%)	18 624	(27.9%)	18 624	(27.9%)	28 859	81.4%	(35.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	19 468	10.5%	13 608	7.4%	151 988	82.1%	-	-	185 064	25.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	13 361	11.4%	16 657	14.2%	87 452	74.4%	-	-	117 470	15.9%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	9 037	7.8%	3 201	2.8%	103 670	89.4%	-	-	115 908	15.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	6 092	5.5%	2 568	2.3%	103 016	92.2%	-	-	111 676	15.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 346	6.3%	2 390	2.8%	76 570	90.8%	-	-	84 306	11.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	8 682	5.6%	4 130	2.7%	141 662	91.7%	-	-	154 475	20.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	72	(.3%)	26	(.1%)	(28 032)	100.4%	-	-	(27 934)	(3.8%)	-	-	-	-
Total By Income Source	62 058	8.4%	42 579	5.7%	636 326	85.9%	-	-	740 964	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 808	8.2%	3 466	5.9%	50 275	85.9%	-	-	58 549	7.9%	-	-	-	-
Commercial	17 542	12.8%	8 102	5.9%	111 805	81.3%	-	-	137 450	18.6%	-	-	-	-
Households	42 779	7.4%	30 679	5.3%	507 877	87.4%	-	-	581 334	78.5%	-	-	-	-
Other	(3 071)	8.4%	333	(.9%)	(33 630)	92.5%	-	-	(36 369)	(4.9%)	-	-	-	-
Total By Customer Group	62 058	8.4%	42 579	5.7%	636 326	85.9%	-	-	740 964	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	16 762	1.6%	-	-	17 172	1.6%	1 044 491	96.9%	1 078 425	92.5%
Bulk Water	2 561	59.4%	1 753	40.6%	-	-	-	-	4 314	.4%
PAYE deductions	5 933	66.2%	2 999	33.5%	-	-	31	.4%	8 964	.8%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	15 547	45.7%	6 809	20.0%	2 780	8.2%	8 904	26.2%	34 040	2.9%
Auditor-General	-	-	1 639	43.4%	997	26.4%	1 137	30.1%	3 773	.3%
Other	-	-	198	.5%	819	2.2%	35 910	97.2%	36 928	3.2%
Total	40 803	3.5%	13 398	1.1%	21 769	1.9%	1 090 473	93.5%	1 166 443	100.0%

Contact Details

Municipal Manager	Mr Brian Kannemeyer	056 816 2700
Financial Manager	Mr Hopolang Lebusa	056 816 2700

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: METSIMAHOLO (FS204)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 201

Part1: Operating Revenue and Expenditure

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Operating Revenue and Expenditure										
Operating Revenue	1 105 406	290 350	26.3%	284 919	25.8%	575 269	52.0%	251 658	47.1%	13.2%
Property rates	140 001	44 468	31.8%	32 244	23.0%	76 712	54.8%	30 092	55.3%	7.2%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	290 603	70 392	24.2%	71 426	24.6%	141 818	48.8%	69 172	48.5%	3.3%
Service charges - water revenue	382 236	78 458	20.5%	99 951	26.1%	178 409	46.7%	80 070	37.8%	24.8%
Service charges - sanitation revenue	26 802	6 901	25.7%	6 925	25.8%	13 826	51.6%	6 533	56.9%	6.0%
Service charges - refuse revenue	27 985	7 809	27.9%	8 163	29.2%	15 972	57.1%	7 497	37.3%	8.9%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	6 086	1 461	24.0%	1 461	24.0%	2 922	48.0%	2 622	63.0%	(44.3%)
Interest earned - external investments	1 300	457	35.1%	351	27.0%	808	62.1%	4	1.3%	8 172.7%
Interest earned - outstanding debtors	31 509	8 863	28.1%	9 575	30.4%	18 438	58.5%	6 624	45.3%	44.6%
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	16 920	143	.8%	235	1.4%	378	2.2%	384	4.5%	(38.8%)
Licences and permits	211	19	9.2%	18	8.6%	38	17.9%	-	-	(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	168 255	70 060	41.6%	51 424	30.6%	121 484	72.2%	46 127	72.8%	11.5%
Other own revenue	13 497	1 319	9.8%	3 145	23.3%	4 464	33.1%	2 532	25.7%	24.2%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	1 092 830	242 290	22.2%	265 682	24.3%	507 973	46.5%	202 331	38.1%	31.3%
Employee related costs	307 178	68 787	22.4%	71 061	23.1%	139 848	45.5%	62 407	45.0%	13.9%
Remuneration of councillors	18 105	4 341	24.0%	4 058	22.4%	8 399	46.4%	429	2.6%	846.2%
Debt impairment	117 921	28 980	24.6%	28 980	24.6%	57 961	49.2%	30 380	50.1%	(4.6%)
Depreciation and asset impairment	67 920	-	-	27 534	40.5%	27 534	40.5%	-	-	(100.0%)
Finance charges	2 715	502	18.5%	536	19.8%	1 039	38.3%	674	13.2%	(20.4%)
Bulk purchases	386 319	107 829	27.9%	105 888	27.4%	213 717	55.3%	78 219	45.4%	35.4%
Other Materials	29 104	1 902	6.5%	4 650	16.0%	6 551	22.5%	4 034	13.0%	15.3%
Contracted services	102 926	24 137	23.5%	10 054	9.8%	34 190	33.2%	15 902	75.9%	(36.8%)
Transfers and grants	1 041	-	-	20	1.9%	20	1.9%	-	-	(100.0%)
Other expenditure	59 600	5 812	9.8%	12 902	21.6%	18 714	31.4%	10 286	12.8%	25.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	12 576	48 060		19 236		67 296		49 327		
Transfers recognised - capital	68 247	-	-	-	-	-	-	25 947	19.5%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	40 000	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	120 823	48 060		19 236		67 296		75 274		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	120 823	48 060		19 236		67 296		75 274		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	120 823	48 060		19 236		67 296		75 274		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	120 823	48 060		19 236		67 296		75 274		

Part 2: Capital Revenue and Expenditure

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Capital Revenue and Expenditure										
Source of Finance	777 868	18 708	2.4%	21 711	2.8%	40 419	5.2%	12 622	14.0%	72.0%
National Government	108 247	18 708	17.3%	21 564	19.9%	40 272	37.2%	12 721	17.6%	69.5%
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	2 500	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	110 747	18 708	16.9%	21 564	19.5%	40 272	36.4%	12 721	17.6%	69.5%
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	667 121	-	-	147	-	147	-	(99)	(.3%)	(248.4%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	777 868	18 708	2.4%	21 711	2.8%	40 419	5.2%	12 622	14.0%	72.0%
Governance and Administration	644 277	-	-	21	-	21	-	-	-	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	644 277	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	21	-	21	-	-	-	(100.0%)
Community and Public Safety	8 380	-	-	126	1.5%	126	1.5%	-	6.8%	(100.0%)
Community & Social Services	3 389	-	-	-	-	-	-	-	-	-
Sport And Recreation	4 229	-	-	126	3.0%	126	3.0%	-	8.3%	(100.0%)
Public Safety	762	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	20 735	12 937	62.4%	6 484	31.3%	19 420	93.7%	1 956	5.7%	231.4%
Planning and Development	2 760	-	-	-	-	-	-	-	-	-
Road Transport	17 975	12 937	72.0%	6 484	36.1%	19 420	108.0%	1 956	5.9%	231.4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	104 477	5 771	5.5%	15 080	14.4%	20 852	20.0%	10 666	22.6%	41.4%
Electricity	17 270	-	-	1 484	8.6%	1 484	8.6%	(99)	(.5%)	(1 599.2%)
Water	16 500	426	2.6%	160	1.0%	587	3.6%	-	-	(100.0%)
Waste Water Management	64 492	5 345	8.3%	13 436	20.8%	18 781	29.1%	10 765	33.5%	24.8%
Waste Management	6 215	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Cash Flow from Operating Activities										
Receipts	1 025 783	285 165	27.8%	292 527	28.5%	577 692	56.3%	249 633	46.2%	17.2%
Property rates, penalties and collection charges	116 201	26 978	23.2%	29 990	25.8%	56 968	49.0%	27 906	48.9%	7.5%
Service charges	626 800	126 092	20.1%	140 496	22.4%	266 588	42.5%	134 564	37.6%	4.4%
Other revenue	19 487	28 195	144.7%	43 169	221.5%	71 363	366.2%	11 353	174.8%	280.2%
Government - operating	168 541	70 060	41.6%	51 424	30.5%	121 484	72.1%	46 127	72.8%	11.5%
Government - capital	68 247	32 517	47.6%	26 331	38.6%	58 849	86.2%	29 121	51.1%	(9.6%)
Interest	26 507	1 324	5.0%	1 117	4.2%	2 440	9.2%	561	5.9%	99.1%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(924 337)	(305 978)	33.1%	(209 285)	22.6%	(515 263)	55.7%	(215 924)	53.8%	(3.1%)
Suppliers and employees	(921 622)	(305 475)	33.1%	(208 749)	22.7%	(514 224)	55.8%	(214 947)	54.0%	(2.9%)
Finance charges	(2 715)	(502)	18.5%	(536)	19.8%	(1 039)	38.3%	(976)	23.4%	(45.1%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	101 446	(20 813)	(20.5%)	83 242	82.1%	62 429	61.5%	33 709	8.4%	146.9%
Cash Flow from Investing Activities										
Receipts	200	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	200	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(96 368)	(18 708)	19.4%	(21 689)	22.5%	(40 397)	41.9%	(14 394)	12.5%	50.7%
Capital assets	(96 368)	(18 708)	19.4%	(21 689)	22.5%	(40 397)	41.9%	(14 394)	12.5%	50.7%
Net Cash from/(used) Investing Activities	(96 168)	(18 708)	19.5%	(21 689)	22.6%	(40 397)	42.0%	(14 394)	12.6%	50.7%
Cash Flow from Financing Activities										
Receipts	-	602	-	217	-	819	-	(844)	13.4%	(125.7%)
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	961	71.0%	(100.0%)
Increase (decrease) in consumer deposits	-	602	-	217	-	819	-	(1 805)	-	(112.0%)
Payments	(5 511)	(780)	14.2%	(1 812)	32.9%	(2 592)	47.0%	(1 470)	33.6%	23.2%
Repayment of borrowing	(5 511)	(780)	14.2%	(1 812)	32.9%	(2 592)	47.0%	(1 470)	33.6%	23.2%
Net Cash from/(used) Financing Activities	(5 511)	(178)	3.2%	(1 595)	28.9%	(1 773)	32.2%	(2 314)	50.2%	(31.1%)
Net Increase/(Decrease) in cash held	(233)	(39 699)	17 038.4%	59 958	(25 733.0%)	20 258	(8 694.6%)	17 001	(56.4%)	252.7%
Cash/cash equivalents at the year begin:	12 628	6 229	49.3%	(33 471)	(265.0%)	6 229	49.3%	(18 426)	1 287.6%	81.6%
Cash/cash equivalents at the year end:	12 395	(33 471)	(270.0%)	26 487	213.7%	26 487	213.7%	(1 425)	(10.5%)	(1 959.2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	59 097	7.0%	40 681	4.8%	18 731	2.2%	721 122	85.9%	839 632	58.9%	76	-	33 049	4.0%
Trade and Other Receivables from Exchange Transactions - Electricity	16 619	18.3%	9 926	10.9%	5 104	5.6%	59 284	65.2%	90 932	6.4%	2	-	8 308	9.0%
Receivables from Non-exchange Transactions - Property Rates	10 161	9.1%	7 378	6.6%	4 005	3.6%	90 392	80.8%	111 936	7.9%	11	-	12 045	11.0%
Receivables from Exchange Transactions - Waste Water Management	2 316	5.0%	1 601	3.5%	1 083	2.4%	41 037	89.1%	46 036	3.2%	11	-	2 106	5.0%
Receivables from Exchange Transactions - Waste Management	2 769	4.2%	1 952	3.0%	1 456	2.2%	59 453	90.6%	65 631	4.6%	18	-	2 452	4.0%
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	3 338	1.9%	3 136	1.8%	3 041	1.8%	163 950	94.5%	173 465	12.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 651	1.7%	1 699	1.7%	4 535	4.6%	90 103	92.0%	97 987	6.9%	30	-	-	-
Total By Income Source	95 951	6.7%	66 373	4.7%	37 954	2.7%	1 225 342	86.0%	1 425 619	100.0%	148	-	57 961	4.0%
Debtors Age Analysis By Customer Group														
Organs of State	9 262	20.4%	6 336	14.0%	3 661	8.1%	26 035	57.5%	45 293	3.2%	-	-	-	-
Commercial	31 807	21.4%	21 018	14.1%	6 195	4.2%	89 758	60.3%	148 778	10.4%	-	-	-	-
Households	54 882	4.5%	39 020	3.2%	28 098	2.3%	1 109 549	90.1%	1 231 548	86.4%	148	-	57 961	5.0%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	95 951	6.7%	66 373	4.7%	37 954	2.7%	1 225 342	86.0%	1 425 619	100.0%	148	-	57 961	4.0%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	20 207	100.0%	-	-	-	-	-	-	20 207	12.8%
Bulk Water	19 175	32.8%	900	1.5%	900	1.5%	37 446	64.1%	58 421	37.1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	5 852	8.0%	1 293	1.8%	1 016	1.4%	65 389	88.9%	73 550	46.7%
Auditor-General	965	18.3%	2 004	37.9%	1 884	35.7%	429	8.1%	5 282	3.4%
Other	-	-	-	-	-	-	-	-	-	-
Total	46 198	29.3%	4 197	2.7%	3 800	2.4%	103 264	65.6%	157 460	100.0%

Contact Details

Municipal Manager	Mr Stephen Molala	016 973 8313
Financial Manager	Mr Ahmed Lambat	016 973 8312

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: MAFUBE (FS205)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 201

Part1: Operating Revenue and Expenditure

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Operating Revenue and Expenditure										
Operating Revenue	216 749	56 878	26.2%	23 957	11.1%	80 835	37.3%	53 054	58.5%	(54.8%)
Property rates	30 533	5 367	17.6%	4 635	15.2%	10 002	32.8%	6 340	46.5%	(26.9%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	35 683	6 569	18.4%	10 185	28.5%	16 754	47.0%	5 564	44.7%	83.0%
Service charges - sanitation revenue	16 469	3 727	22.6%	5 280	32.1%	9 008	54.7%	5 728	52.3%	(7.8%)
Service charges - refuse revenue	15 047	2 705	18.0%	3 857	25.6%	6 562	43.6%	3 748	55.1%	2.9%
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	152	-	-	-	-	-	-	83	49.7%	(100.0%)
Interest earned - external investments	205	-	-	-	-	-	-	57	48.1%	(100.0%)
Interest earned - outstanding debtors	26 525	-	-	-	-	-	-	6 037	50.5%	(100.0%)
Dividends received	2 885	-	-	-	-	-	-	885	49.9%	(100.0%)
Fines	200	-	-	-	-	-	-	19	50.0%	(100.0%)
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	88 694	38 365	43.3%	-	-	38 365	43.3%	24 080	72.0%	(100.0%)
Other own revenue	355	144	40.7%	-	-	144	40.7%	514	53.7%	(100.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	170 848	23 197	13.6%	22 001	12.9%	45 198	26.5%	35 052	36.3%	(37.2%)
Employee related costs	98 786	21 924	22.2%	20 955	21.2%	42 879	43.4%	21 448	50.0%	(2.3%)
Remuneration of councillors	6 381	1 273	19.9%	1 046	16.4%	2 319	36.3%	1 496	50.0%	(30.1%)
Debt impairment	2 500	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	5 000	-	-	-	-	-	-	-	-	-
Finance charges	3 000	-	-	-	-	-	-	550	33.4%	(100.0%)
Bulk purchases	4 000	-	-	-	-	-	-	-	50.0%	-
Other Materials	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-
Transfers and grants	10 000	-	-	-	-	-	-	2 500	50.0%	(100.0%)
Other expenditure	41 182	-	-	-	-	-	-	9 058	39.1%	(100.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	45 901	33 682		1 956		35 637		18 002		
Transfers recognised - capital	37 064	8 000	21.6%	-	-	8 000	21.6%	10 202	31.8%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	82 965	41 682		1 956		43 637		28 204		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	82 965	41 682		1 956		43 637		28 204		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	82 965	41 682		1 956		43 637		28 204		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	82 965	41 682		1 956		43 637		28 204		

Part 2: Capital Revenue and Expenditure

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Capital Revenue and Expenditure										
Source of Finance	47 061	2 888	6.1%	54	.1%	2 942	6.3%	57	.2%	(4.5%)
National Government	36 361	1 137	3.1%	-	-	1 137	3.1%	57	.2%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	36 361	1 137	3.1%	-	-	1 137	3.1%	57	.2%	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	10 700	1 751	16.4%	54	.5%	1 805	16.9%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	47 061	2 888	6.1%	54	.1%	2 942	6.3%	57	.2%	(4.5%)
Governance and Administration	10 500	1 751	16.7%	54	.5%	1 805	17.2%	-	-	(100.0%)
Executive & Council	2 000	-	-	34	1.7%	34	1.7%	-	-	(100.0%)
Budget & Treasury Office	8 500	80	.9%	20	.2%	100	1.2%	-	-	(100.0%)
Corporate Services	-	1 671	-	-	-	1 671	-	-	-	-
Community and Public Safety	1 365	-	-	-	-	-	-	-	-	-
Community & Social Services	200	-	-	-	-	-	-	-	-	-
Sport And Recreation	1 165	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	2 958	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	2 958	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-
Trading Services	31 838	1 137	3.6%	-	-	1 137	3.6%	57	.2%	(100.0%)
Electricity	-	1 137	-	-	-	1 137	-	57	1.1%	(100.0%)
Water	24 301	-	-	-	-	-	-	-	-	-
Waste Water Management	7 536	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	400	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Cash Flow from Operating Activities										
Receipts	220 403	54 285	24.6%	12 055	5.5%	66 340	30.1%	39 465	30.1%	(69.5%)
Property rates, penalties and collection charges	25 783	3 566	13.8%	4 247	16.5%	7 812	30.3%	-	9.6%	(100.0%)
Service charges	42 298	3 653	8.6%	4 264	10.1%	7 917	18.7%	-	4.6%	(100.0%)
Other revenue	3 129	701	22.4%	3 544	113.2%	4 245	135.7%	39 465	1 689.5%	(91.0%)
Government - operating	88 779	46 365	52.2%	-	-	46 365	52.2%	-	6.0%	-
Government - capital	37 064	-	-	-	-	-	-	-	-	-
Interest	20 695	-	-	-	-	-	-	-	-	-
Dividends	2 655	-	-	-	-	-	-	-	-	-
Payments	(178 477)	(81 239)	45.5%	(40 087)	22.5%	(121 327)	68.0%	(54 118)	54.1%	(25.9%)
Suppliers and employees	(175 477)	(81 239)	46.3%	(40 087)	22.8%	(121 327)	69.1%	(54 118)	58.8%	(25.9%)
Finance charges	(3 000)	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	41 926	(26 954)	(64.3%)	(28 033)	(66.9%)	(54 987)	(131.2%)	(14 653)	(118.6%)	91.3%
Cash Flow from Investing Activities										
Receipts	-	28 686	-	27 918	-	56 604	-	13 485	-	107.0%
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	0	-	(100.0%)
Decrease (increase) in non-current investments	-	28 686	-	27 918	-	56 604	-	13 485	-	107.0%
Payments	(42 061)	(1 664)	4.0%	-	-	(1 664)	4.0%	-	-	-
Capital assets	(42 061)	(1 664)	4.0%	-	-	(1 664)	4.0%	-	-	-
Net Cash from/(used) Investing Activities	(42 061)	27 022	(64.2%)	27 918	(66.4%)	54 940	(130.6%)	13 485	(100.2%)	107.0%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	(150)	-	-	-	(150)	-	(100)	-	(100.0%)
Repayment of borrowing	-	(150)	-	-	-	(150)	-	(100)	-	(100.0%)
Net Cash from/(used) Financing Activities	-	(150)	-	-	-	(150)	-	(100)	-	(100.0%)
Net Increase/(Decrease) in cash held	(135)	(83)	61.2%	(115)	84.7%	(197)	145.8%	(1 268)	(19.8%)	(91.0%)
Cash/cash equivalents at the year begin:	528	348	66.0%	266	50.3%	348	66.0%	2 887	-	(90.8%)
Cash/cash equivalents at the year end:	393	266	67.6%	151	38.5%	151	38.5%	1 620	(25.2%)	(90.7%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	7 316	3.6%	5 316	2.6%	4 256	2.1%	188 600	91.8%	205 488	39.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	23	.4%	23	.4%	23	.4%	5 479	98.8%	5 547	1.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 884	3.6%	1 742	3.3%	1 581	3.0%	47 767	90.2%	52 974	10.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	2 564	1.9%	2 531	1.8%	2 485	1.8%	129 731	94.5%	137 310	26.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 917	1.8%	1 896	1.7%	1 863	1.7%	103 502	94.8%	109 178	21.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	0	.8%	0	1.0%	0	1.0%	2	97.1%	2	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	45	1.1%	55	1.4%	46	1.1%	3 854	96.4%	4 000	.8%	-	-	-	-
Total By Income Source	13 750	2.7%	11 562	2.2%	10 253	2.0%	478 936	93.1%	514 501	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 899	28.7%	139	2.1%	198	3.0%	4 381	66.2%	6 617	1.3%	-	-	-	-
Commercial	859	5.5%	627	4.0%	476	3.1%	13 596	87.4%	15 558	3.0%	-	-	-	-
Households	5 978	2.2%	4 883	1.8%	4 399	1.6%	251 910	94.3%	267 170	51.9%	-	-	-	-
Other	5 013	2.2%	5 913	2.6%	5 180	2.3%	209 049	92.8%	225 155	43.8%	-	-	-	-
Total By Customer Group	13 750	2.7%	11 562	2.2%	10 253	2.0%	478 936	93.1%	514 501	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	2 576	2.3%	1 700	1.5%	1 822	1.6%	107 712	94.6%	113 810	23.9%
Bulk Water	2 698	1.2%	14 203	6.4%	121	.1%	206 116	92.4%	223 138	46.8%
PAYE deductions	-	-	-	-	-	-	22 859	100.0%	22 859	4.8%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	1 077	1.7%	1 149	1.8%	1 162	1.8%	61 053	94.7%	64 441	13.5%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	3 887	75.7%	1 249	24.3%	-	-	5 136	1.1%
Other	731	1.5%	332	.7%	740	1.5%	45 926	96.2%	47 729	10.0%
Total	7 082	1.5%	21 270	4.5%	5 094	1.1%	443 666	93.0%	477 113	100.0%

Contact Details

Municipal Manager	Mr Mojalefa Matlole	058 813 9710
Financial Manager	Mr Amos Makoae	058 813 9703

Source Local Government Database

1. All figures in this report are unaudited.

FREE STATE: FEZILE DABI (DC20)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 2ND QUARTER ENDED 31 DECEMBER 201

Part1: Operating Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Operating Revenue and Expenditure										
Operating Revenue	162 225	64 359	39.7%	3 638	2.2%	67 997	41.9%	572	81.4%	536.3%
Property rates	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	8 837	1 089	12.3%	3 504	39.7%	4 593	52.0%	331	13.7%	959.9%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	152 376	63 162	41.5%	-	-	63 162	41.5%	-	84.3%	-
Other own revenue	1 012	108	10.6%	134	13.2%	241	23.9%	241	63.5%	(44.5%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	157 187	29 213	18.6%	40 526	25.8%	69 739	44.4%	37 745	34.0%	7.4%
Employee related costs	100 624	22 569	22.4%	20 759	20.6%	43 329	43.1%	22 231	31.2%	(6.6%)
Remuneration of councillors	7 787	1 843	23.7%	1 820	23.4%	3 663	47.0%	1 763	30.9%	3.3%
Debt impairment	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	3 500	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-
Other Materials	1 776	-	-	-	-	-	-	-	-	-
Contracted services	3 405	795	23.4%	8 318	244.3%	9 113	267.6%	8 091	290.8%	2.8%
Transfers and grants	-	1 795	-	2 988	-	4 783	-	366	-	716.9%
Other expenditure	40 096	2 210	5.5%	6 640	16.6%	8 850	22.1%	5 295	22.0%	25.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	5 038	35 146		(36 888)		(1 742)		(37 173)		
Transfers recognised - capital	-	1 532	-	-	-	1 532	-	27 080	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	5 038	36 678		(36 888)		(210)		(10 093)		
Taxation	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	5 038	36 678		(36 888)		(210)		(10 093)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	5 038	36 678		(36 888)		(210)		(10 093)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	5 038	36 678		(36 888)		(210)		(10 093)		

Part 2: Capital Revenue and Expenditure

	2018/19							2017/18		
	Budget	First Quarter		Second Quarter		Year to Date		Second Quarter		
R thousands	Main appropriation	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Actual Expenditure	Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Capital Revenue and Expenditure										
Source of Finance	5 038	-	-	219	4.3%	219	4.3%	30	1.0%	629.4%
National Government	2 188	-	-	-	-	-	-	-	-	-
Provincial Government	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	2 188	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 850	-	-	219	7.7%	219	7.7%	30	4.1%	629.4%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	5 038	-	-	219	4.3%	219	4.3%	30	1.0%	629.4%
Governance and Administration	1 250	-	-	50	4.0%	50	4.0%	30	9.9%	65.1%
Executive & Council	800	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	450	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	50	-	50	-	30	-	65.1%
Community and Public Safety	1 400	-	-	169	12.1%	169	12.1%	-	-	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-
Public Safety	1 400	-	-	169	12.1%	169	12.1%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	2 388	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-
Road Transport	2 188	-	-	-	-	-	-	-	-	-
Environmental Protection	200	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2018/19 Budget Main appropriation	2018/19 First Quarter Actual Expenditure	2018/19 First Quarter 1st Q as % of Main appropriation	2018/19 Second Quarter Actual Expenditure	2018/19 Second Quarter 2nd Q as % of Main appropriation	2018/19 Year to Date Actual Expenditure	2018/19 Year to Date Total Expenditure as % of main appropriation	2017/18 Second Quarter Actual Expenditure	2017/18 Second Quarter Total Expenditure as % of main appropriation	Q2 of 2017/18 to Q2 of 2018/19
Cash Flow from Operating Activities										
Receipts	162 225	65 891	40.6%	50 352	31.0%	116 242	71.7%	65 587	84.7%	(23.2%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-
Service charges	-	-	-	-	-	-	-	-	-	-
Other revenue	1 012	108	10.6%	126	12.4%	234	23.1%	172	66.3%	(26.9%)
Government - operating	152 376	64 694	42.5%	48 064	31.5%	112 758	74.0%	38 042	69.2%	26.3%
Government - capital	-	-	-	-	-	-	-	27 080	-	(100.0%)
Interest	8 837	1 089	12.3%	2 162	24.5%	3 251	36.8%	293	13.6%	637.0%
Dividends	-	-	-	-	-	-	-	-	-	-
Payments	(153 687)	(29 213)	19.0%	(39 288)	25.6%	(68 500)	44.6%	(41 348)	42.9%	(5.0%)
Suppliers and employees	(153 687)	(27 418)	17.8%	(35 993)	23.4%	(63 411)	41.3%	(40 998)	42.6%	(12.2%)
Finance charges	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	(1 795)	-	(3 295)	-	(5 090)	-	(350)	-	842.4%
Net Cash from/(used) Operating Activities	8 538	36 678	429.6%	11 064	129.6%	47 742	559.2%	24 239	3 067.8%	(54.4%)
Cash Flow from Investing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-
Payments	(2 850)	-	-	(219)	7.7%	(219)	7.7%	(30)	26.8%	629.4%
Capital assets	(2 850)	-	-	(219)	7.7%	(219)	7.7%	(30)	26.8%	629.4%
Net Cash from/(used) Investing Activities	(2 850)	-	-	(219)	7.7%	(219)	7.7%	(30)	26.8%	629.4%
Cash Flow from Financing Activities										
Receipts	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	5 688	36 678	644.8%	10 845	190.7%	47 523	835.5%	24 209	4 690.2%	(55.2%)
Cash/cash equivalents at the year begin:	52 000	87 616	168.5%	124 294	239.0%	87 616	168.5%	127 757	140.4%	(2.7%)
Cash/cash equivalents at the year end:	57 688	124 294	215.5%	135 139	234.3%	135 139	234.3%	151 967	238.3%	(11.1%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %	Actual Bad Debts Written Off to Debtors Amount	Actual Bad Debts Written Off to Debtors %	Impairment -Bad Debts ito Council Policy Amount	Impairment -Bad Debts ito Council Policy %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Orgons of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days Amount	0 - 30 Days %	31 - 60 Days Amount	31 - 60 Days %	61 - 90 Days Amount	61 - 90 Days %	Over 90 Days Amount	Over 90 Days %	Total Amount	Total %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Ms Lindi Molibeli	016 970 8607
Financial Manager	Mr Gcobani Mashiyi	016 970 8625

Source Local Government Database

1. All figures in this report are unaudited.